



THE BUDGET APPROPRIATION RESOLUTION AND TAX LEVY OF
RUTHERFORD COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2009

ADOPTED BY THE RUTHERFORD COUNTY COMMISSION • JUNE 27, 2008

Rutherford County, Tennessee
2008-2009 Fiscal Budget
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COUNTY GOVERNMENT ORGANIZATIONAL CHART
Rutherford County, Tennessee
2008-2009 Budget

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Rutherford County
Finance Department
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LETTER OF TRANSMITTAL

August 18, 2008

To the Board of County Commissioners and
Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2008-2009 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 27, 2008. The Commission also adopted a property tax rate of \$2.56 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$383,424,678. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the General Fund, Solid Waste/Sanitation Fund, Drug Fund, General Debt Service Fund and the Highway Fund. The County Commission has adopted resolutions establishing a county fund balance policy for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County retained bond ratings of Aa2 from Moody's and AA+ from Standard and Poor's.

Appropriations for salaries in the General, Solid Waste/Sanitation, and Drug Control Funds, were based on a classification/compensation plan. Fiscal year 2008-2009 is the fourth year of the county's market-based pay plan. To help ensure that Rutherford County salaries stay competitive, the pay table was adjusted by 1%. The Rutherford County Road Board has authorized a modified version of this plan for the employees of the Highway Department. The Board of Education included funding for a percentage increase for their employees, subject to available funds and negotiations with the Rutherford County Education Association.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects

are funded through the issuance of debt, some of the smaller projects are funded through the Adequate Facilities/Development Tax Fund.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET

Rutherford County, Tennessee For the Fiscal Year Ending June 30, 2009

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget for the fiscal year ended June 30, 2009 has been adopted by the County Commission. The Finance Department offers this overview to provide general information relating to the proposed operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document. Copies of this overview will be available for public review in the Rutherford County Finance Department.

The County Commission has authorized an increase of twelve cents to the county property tax, with three cents added for the General Fund, four cents added for the Debt Service Fund, and five cents added for the General Purpose School Fund. The 2008 property tax rate is \$2.56 per \$100 of assessed value. Estimated revenues have been allocated to the various funds in the same manner as the previous year. In any given year, we anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. However, in the proposed 2008-2009 budget, we have recognized the slow down in the economy, actions recently taken by the Federal Reserve, and the termination of intergovernmental agreements and have made adjustments accordingly.

This is the fourth year of the pay plan adopted by the Board of Commissioners in June, 2005. For the purposes of this proposal the base table has been indexed by 1% in order to maintain competitive salaries for county employees. Since this is an even year of the adoption of the pay plan, only a small percentage of employees are due step increases – General Fund - 27%; Solid Waste & Sanitation Fund - 39%; Drug Control Fund - 25%. Salaries in the General Purpose School Fund are budgeted according to the Board of Education pay plan and include a 2% increase for certified staff and 4% for classified staff. The Highway Fund salary budget includes a step for all their employees, using the 07-08 pay tables (approximately 3.5% increase.)

The General Debt Service Fund is not balanced in terms of current revenues being adequate to fund appropriations. Over the past several years, we have minimally used fund balance in the Debt Service Fund. The county is anticipating issuing debt in the fall of 2008. At this date, Commissioners have authorized approximately 26 million dollars for school and road projects. An additional 4 million would be borrowed for the City of Murfreesboro's portion, bringing the total to 30 million dollars. Also, the Commission has approved the Board of Education's plan to open two middle schools in the Fall of 2010. Initial funding for these two projects will also be included in the next bond issue. An additional interest payment of \$1,000,000 is anticipated as a result of the borrowing in the Fall of 2008.

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county strives to avoid funding recurring expenditures from fund balances. However, the following funds are not

balanced in terms of current revenues being adequate to fund current appropriations: General Fund (\$5,828,117), Solid Waste Fund (\$599,626), Drug Control Fund (\$177,088), Highway Fund (\$1,364,226), Development Tax Fund (\$28,260), Education Capital Projects Fund (\$37,635) and Debt Service Fund (\$137,325). The county has adopted policies regarding the level of unreserved fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unreserved fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses. As currently proposed, the General Fund, Debt Service Fund, General Purpose School Fund and Cafeteria Fund meet those established requirements.

STATEMENT OF ESTIMATED OPERATIONS
For the Fiscal Year Ending June 30, 2009

Fund	Adopted Tax Rate	Estimated Unreserved Fund Balance July 1, 2008	Estimated Revenues	Recommended Appropriations	payment of principal	Estimated Unreserved Fund Balance June 30, 2009
County General	\$ 0.53	\$ 16,744,551	\$ 67,848,960	\$ 73,677,077		\$ 10,916,434
Solid Waste/Sanitation	-	3,965,007	2,679,500	3,279,126		3,365,381
Industrial/Economic Dev.	-	246,636	121,258	220,023	93,002	240,873
Drug Control	-	1,188,856	738,500	915,588		1,011,768
Development Tax	-	3,365,349	3,592,500	3,620,760		3,337,089
Highway	0.01	6,173,253	8,299,741	9,663,967		4,809,027
General Purpose School	1.23	9,853,486	234,040,129	234,011,388		9,882,227
Centralized Cafeteria	-	3,141,149	14,959,000	14,658,025		3,442,124
Education Capital Projects	0.05	735,955	2,154,538	2,192,173		698,320
General Debt Service	0.74	30,718,425	41,049,226	41,186,551		30,581,100
	\$ 2.56	\$ 76,132,667	\$ 375,483,352	\$ 383,424,678	\$ 93,002	\$ 68,284,343

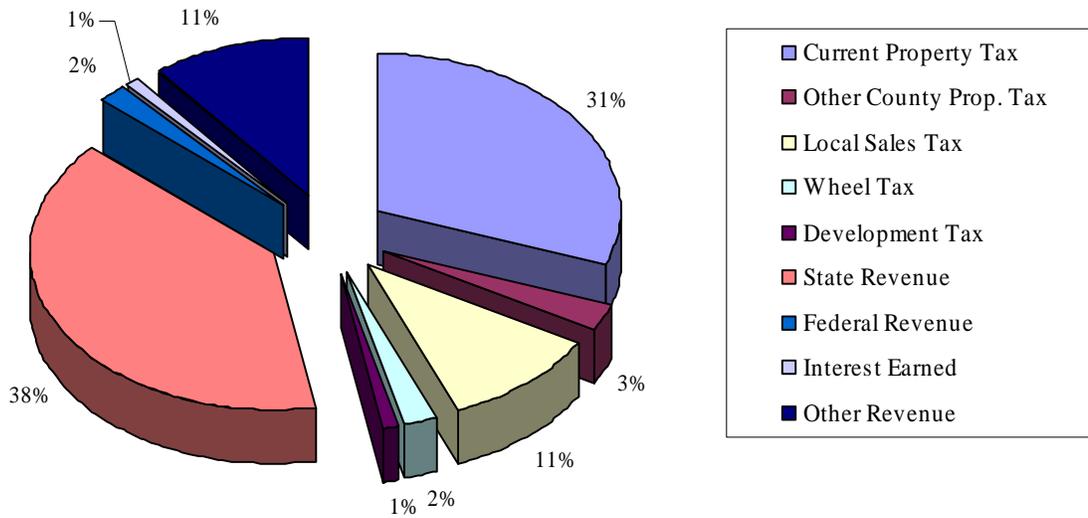
PROJECTED REVENUE

The chart and table on the following page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur. However, significant reductions have been made in some of the revenues – Local Development Tax, Excess Fees-Register of Deeds, Excess Fees-County Clerk, building permits, and interest earnings. In addition, the intergovernmental agreement related to the distribution of sales tax between the county and cities has ended, resulting in a loss of revenue in the Debt Service fund of three million dollars.

After the budget has been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 114,764,087	31%
Other County Prop. Tax	10,107,787	3%
Local Sales Tax	39,675,000	11%
Wheel Tax	8,897,320	2%
Development Tax	3,500,000	1%
State Revenue	148,185,922	39%
Federal Revenue	7,978,286	2%
Interest Earned	2,838,658	1%
Other Revenue	39,536,292	11%
Total Estimated Revenue	\$ 375,483,352	100%



**Estimated Revenue from Current Property Taxes
2008 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	\$4,950,524,671
Valuation of - Public Utility Property	148,000,000
TOTAL	\$5,098,524,671

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Net Estimated Collection of Taxes
County General	\$ 0.53	\$ 27,022,181	\$ 1,215,998	\$ 25,806,183
Solid Waste	-	-	-	-
Highway	0.01	509,852	22,943	486,909
Education	1.23	62,711,853	2,822,033	59,889,820
Education Capital Projects	0.05	2,549,262	114,717	2,434,546
Debt Service	0.74	37,729,083	1,697,809	36,031,274
Total	\$ 2.56	\$ 130,522,232	\$ 5,873,500	\$ 124,648,731

Less City	9,884,644
Total Available	\$ 114,764,087

Revenue Per Penny	
General	\$ 486,909
Schools	409,685

Total				
WFTEADA Allocations (estimated)		Education	Ed. Cap. Projects	Total
County	84.14%	\$ 50,391,295	\$ 2,048,427	\$ 52,439,721
City	15.86%	9,498,525	386,119	9,884,644
Total	100.00%	\$ 59,889,820	\$ 2,434,546	\$ 62,324,366

Taxes are levied for the calendar year, but are not collectible until the first Monday in October.

Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy.

The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

APPROPRIATIONS

The following table presents a comparison of the fiscal year 2007-2008 amended appropriations by fund with department requests and the adopted budget for the fiscal year 2008-2009. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved.

	Amended 2007-2008	Requested 2008-2009	Adopted 2008-2009
County General	\$73,981,374	\$77,668,295	\$73,677,077
Solid Waste/Sanitation	3,823,287	3,882,855	3,279,126
Industrial/Economic Dev.	220,095	220,023	220,023
Development Tax	7,441,765	3,479,925	3,620,760
Drug Control	926,200	878,700	915,588
Road and Bridge	10,457,843	9,672,447	9,663,967
General Purpose School	233,015,704	238,674,075	234,011,388
Central Cafeteria Fund	13,702,308	14,960,025	14,658,025
Education Capital Projects	1,954,607	2,192,173	2,192,173
General Debt Service	42,648,704	40,134,951	41,186,551
	\$ 388,171,887	\$ 391,763,469	\$ 383,424,678

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund from the 2007-2008 original budget:

GENERAL FUND

▪ 4th year of Pay plan (1% to the base)	\$ 747,000
▪ Full year of 6 positions in the 07-08 budget	106,000
▪ Full year of 16 position approved during 07-08	736,000
▪ 18 New Positions in the 08-09 budget	656,000
▪ Additional Part-time	58,000
Total related to Salary & Benefits	\$2,302,000
▪ Increase in Medical Services for inmates	462,800
▪ Gasoline	271,000

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2008 AND ENDING JUNE 30, 2009**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 27th day of June, 2008, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2008 and ending June 30, 2009, according to the following schedule:

GENERAL FUND

County Commission	\$	203,470
Board of Equalization		20,580
County Mayor		355,621
Personnel Office		192,952
County Attorney		263,548
Election Commission		862,789
Register of Deeds		112,556
Planning		826,506
Codes Compliance-Environmental		48,800
Geographical Information Systems		961,507
County Buildings		1,522,095
Other General Administration		239,100
Preservation of Records		126,066
Risk Management		422,186
Accounting and Budgeting		886,719
Property Assessor		1,693,423
Reappraisal Program		539,844
County Trustee		66,600
County Clerk		178,100
Data Processing		1,433,182
Circuit Court		460,558
Circuit Court Judge		234,928
General Sessions Court		1,224,860
Drug Court		447,401
Chancery Court		801,671
Juvenile Court		455,685
District Attorney		66,288
Probation Services		379,732
Victim Assistance Programs		157,581
Sheriff's Department		17,177,201
Special Patrols		85,301
Traffic Control		10,000

General Fund (Continued)

Jail	12,540,795
Workhouse/Penal Farm	3,090,823
Juvenile Services	1,738,847
Rescue Squads	90,000
Disaster Relief	610,035
Inspection and Regulation	833,996
Local Health Center	644,413
Rabies & Animal Control	1,163,367
Ambulance Service	9,695,219
Nursing Home	15,000
Dental Health Program	14,400
Other Local Health Services	1,722,072
General Welfare Assistance	43,000
Sanitation & Waste Removal	23,101
Other Public Health & Welfare	167,018
Adult Activities	32,000
Senior Citizens Assistance	1,500
Libraries	1,032,148
Parks & Fair Boards	372,805
Agriculture Extension Service	629,680
Soil Conservation	113,552
Storm Water Management	134,029
Tourism	325,600
Other Charges	268,410
Employee Benefits	660,000
Payments to Cities	1,920,994
Miscellaneous	3,302,423
Transfers Out	<u>35,000</u>
 Total General Fund	 <u>\$ 73,677,077</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$ 202,993
Payments to Cities	<u>17,030</u>
 Total Economic Development Fund	 <u>\$ 220,023</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$	134,389
Convenience Centers		1,918,828
Other Waste Collection		297,000
Landfill Operation & Maintenance		738,929
Postclosure Care Costs		94,000
Employee Benefits		48,000
Miscellaneous		<u>47,980</u>
Total Solid Waste/Sanitation Fund	\$	<u>3,279,126</u>

DEVELOPMENT TAX FUND

Other General Administration	\$	35,925
Transfers Out		<u>3,584,835</u>
Total Development Tax Fund	\$	<u>3,620,760</u>

DRUG CONTROL FUND

Drug Enforcement	\$	<u>915,588</u>
Total Drug Control Fund	\$	<u>915,588</u>

HIGHWAY FUND

Administration	\$	699,425
Highway and Bridge Maintenance		5,603,621
Operation & Maintenance of Equipment		1,266,020
Quarry Operation		458,303
Other Charges		502,578
Employee Benefits		199,160
Capital Outlay		<u>934,860</u>
Total Highway Fund	\$	<u>9,663,967</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$	123,815,684
Alternative Instruction		1,477,332
Special Education Program		20,819,176
Vocational Education Program		8,833,260
Adult Education Program		490,236

General Purpose School Fund (continued)

Attendance	574,146
Health Services	2,644,982
Other Student Support	6,906,222
Regular Instruction Program	8,213,747
Alternative Instruction Program	664,704
Special Education Program	1,006,872
Vocational Education	146,286
Adult Program	187,140
Board of Education	4,260,315
Director of Schools	553,270
Office of the Principal	13,680,256
Fiscal Services	801,394
Human Resources	385,055
Operation of Plant	17,614,908
Maintenance of Plant	5,785,672
Transportation	11,301,756
Central and Other	2,119,605
Community Service	45,000
Early Childhood Education	898,491
Regular Capital Outlay	95,000
Education Principal	581,429
Education Interest	109,200
Other Debt Service	<u>250</u>
Total General Purpose School Fund	<u>\$ 234,011,388</u>

CENTRAL CAFETERIA FUND

Board of Education	\$ 85,000
Food Service	14,473,025
Transfers Out	<u>100,000</u>
Total Central Cafeteria Fund	<u>\$ 14,658,025</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$ 42,173
Education Capital Projects	<u>2,150,000</u>
Total Education Capital Projects Fund	<u>\$ 2,192,173</u>

DEBT SERVICE FUND

Other General Administration	\$ 1,060,700
General Government Principal	3,523,155
Education Principal	19,146,845
General Government Interest	2,807,800
Education Interest	14,535,592
Education Underwriter's Discount	<u>112,459</u>
Total Debt Service Fund	<u>\$ 41,186,551</u>

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and administering other funds with the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission, and or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and or fees collected and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that any fee officials, as enumerated in Section 8-22-101, T.C.A., operated under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The School Superintendent must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional

department head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2009. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-11-119, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2008-2009 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2009.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2007 and prior years and the interest and penalty thereon collected during the year ending June 30, 2009, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2007. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2009.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2008. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2008, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

SECTION 13. BE IT FURTHER RESOLVED, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 27th day of June, 2008:

1. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford County Rescue Squad to benefit the general welfare of the residents of Rutherford County.

2. That thirty thousand dollars (\$30,000) be appropriated for the Smyrna Rescue Squad to benefit the general welfare of the residents of Rutherford County.

3. That thirty thousand dollars (\$30,000) be appropriated for the LaVergne Rescue Squad to benefit the general welfare of the residents of Rutherford County.

4. That thirty-two thousand dollars (\$32,000) be appropriated for the Rutherford County Adult Activity Center to benefit the general welfare of the residents of Rutherford County.

5. That one thousand five hundred dollars (\$1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.
6. That twelve thousand dollars (\$12,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
7. That one million thirty-two thousand one hundred forty-eight dollars (\$1,032,148) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
8. That fourteen thousand eight hundred ten dollars (\$14,810) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.
9. That twenty thousand twenty-three dollars (\$20,023) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
10. That twenty-eight thousand dollars (\$28,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
11. That forty-three thousand dollars (\$43,000) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
12. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
13. That two hundred eighty-five thousand six hundred dollars (\$285,600) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
14. That one hundred fifty-five thousand dollars (\$155,000) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
15. That ninety-five thousand two hundred dollars (\$95,200) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
16. That thirty thousand dollars (\$30,000) be appropriated for the Almaville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
17. That thirty thousand dollars (\$30,000) be appropriated for the Salem-Blackman Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
18. That thirty thousand dollars (\$30,000) be appropriated for the Christiana Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

19. That thirty thousand dollars (\$30,000) be appropriated for the Lascassas Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
20. That thirty thousand dollars (\$30,000) be appropriated for the Rockvale Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
21. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
22. That thirty thousand dollars (\$30,000) be appropriated for the Walter Hill Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
23. That thirty thousand dollars (\$30,000) be appropriated for the Southeast Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
24. That thirty thousand dollars (\$30,000) be appropriated for the Fosterville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
25. That thirty thousand dollars (\$30,000) be appropriated for the Eagleville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
26. That thirty thousand dollars (\$30,000) be appropriated for the Kittrell Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
27. That twenty thousand dollars (\$20,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
28. That forty-five thousand dollars (\$45,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
29. That thirty-one thousand two dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
30. That fifty thousand dollars (\$50,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
31. That ten thousand dollars (\$10,000) be appropriated for the Fourth July Celebration to benefit the general welfare of the residents of Rutherford County.
32. That forty-two thousand five hundred dollars (\$42,500) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
33. That nine thousand five hundred thirteen dollars (\$9,513) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

34. That ninety-six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

35. That one hundred five thousand two hundred eighty dollars (\$105,280) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

36. That one thousand five hundred dollars (\$1,500) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

37. That fifteen thousand dollars (\$15,000) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

38. That twenty-five thousand dollars (\$25,000) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County

39. That two thousand five hundred dollars (\$2,500) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.

40. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 40 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.

3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

PASSED this 27th day of June, 2008.

**RESOLUTION FIXING THE TAX LEVY
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2008**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 27th day of June, 2008, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2008 shall be \$2.56 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$.53
Highway Fund	.01
General Purpose Schools	1.23
Education Capital Projects Fund	.05
Debt Service	<u>.74</u>
TOTAL	<u>\$2.56</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the county's situs portion of sales tax revenue will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Drug Control Fund and Development Tax Fund, will be distributed as follows: General Fund – fifty five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 6. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 7. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

PASSED this 27th day of June, 2008.

RESOLUTION ESTABLISHING FUND BALANCE POLICY

GENERAL FUND:

The General Fund undesignated fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the undesignated fund balance of the General Fund.

Any amounts remaining in the fiscal year-end undesignated fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

PASSED this 27th day of June, 2002.

GENERAL DEBT SERVICE FUND:

Introduction. It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

Cash flow Requirement Component. The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than

it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

Budget Contingency Component. By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.

Emergency Contingency Component. The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters such as tornadoes can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.

Variable Rate Contingency Component. The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.

Growth Component. Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the fund balance and to use only that portion of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

Debt Service Fund Draws and Fund Replenishment. In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses, then the

County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

PASSED this 14th day of October, 2004

The Debt Service Fund Balance policy presented above replaced the policy that had been in place since June 27, 2002.



PERSONNEL
FOR
RUTHERFORD COUNTY

RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,122	Fund 131	Total
Total Funded Postions 7/1/06	849	77	926
Positions added during 06-07			
Paramedics to parttime	(4)		
Patrol/Sgt (Oct 2006)	2		
Positions added 07-08			
Patrol/Sgt	1		
Detective/Lt	1		
Communication Officer - Sheriff	2		
SRO	1		
Civil Officer - Sheriff	1		
Criminal Officer - Sheriff	1		
Administrative Support I - Sheriff	1		
Evidence Technician	1		
Juvenile Court Referee	1		
Animal Care Specialist	2		
Station Manager	3		
Paramedics	3		
Administrative Support I - Ag	1		
Gis Analyst	1		
Maintenance Technician	1		
Training & Development - Insurance	1		
Accounts Payable Accountant - Finance	1		
Data Processing Analyst - Property Assessor	1		
Appraiser I/Real Property	1		
Technician - OIT	1		
Drug Court Therapist - Position Eliminated(Apri	(1)		
Total Funded Positions 7/1/07	872	77	949
Postions added during 07-08			
Drug Court Case Manager	1		
SRO (BOE funded)	1		
Detention/Sgt - Juvenile Detention	1		
Detention Officers - Juvenile Detention	6		
Fire Coordinator	1		
Detention/Sgt - Correctional Work Center	2		
Detention/Cpl - Correctional Work Center	2		
Detention Officers - Correctional Work Center	2		
Clerical Support - Correctional Work Center	1		
Positions added 08-09			
Assistant Director - Maintenance	1		
Legal Secretary - General Sessions	1		
Deputy Clerk - Chancery	1		
Court Officer - Juvenile Court	1		
Victims Prosecutor	1		
Tech Specialist - Sheriff	1		
Equipment Assistant - Sheriff	1		
Court Security /Juvenile - Sheriff	1		
SRO	1		
Court Security/Lt	1		
Detention Officer - Jail	1		
Detention Officer/Sgt - Jail	1		
Detention Officer - Correctional Work Center	5		
Clerical Support - Correctional Work Center	1		
Building Codes Inspector - Post Eliminated	(1)		
Landfill Engineer - Position Eliminated	(1)		
Accounts Payable Acct-Finance Pos. Eliminated -	(1)		
Total Funded Positions 7/1/08	904	77	981

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

location	location	2006-2007		2007-2008		2008-2009	
			totals		totals		totals
Administration	800	-	4	-	4	-	4
Data Processing	801	2	12	1	13	-	13
County Attorney	802	-	3	-	3	-	3
Clerk & Master	803	-	10	-	10	1	11
Maintenance	804	1	9	1	10	1	11
Finance	805	-	12	1	13	(1)	12
Election Comm	806	1	8	-	8	-	8
General Session	807	2	16	-	16	1	17
Altern. School	808	-	3	-	3	-	3
Court Officers	809	-	6	-	6	1	7
Ambulance	810	7	130	2	132	-	132
Juvenile Det.	812	13	26	-	26	7	33
Health	813	1	43	-	43	-	43
District Attorney	816	-	1	-	1	-	1
Convenience	814	-	2	-	2	-	2
Landfill	815	-	5	-	5	(1)	4
Conv. Staff	817	2	18	-	18	-	18
Risk Management	818	1	5	1	6	-	6
Mechanics	819	-	3	-	3	-	3
Property Asses	820	1	32	2	34	-	34
Wheel Tax Off.	821	(1)	0	-	0	-	0
Youth Services	823	-	7	-	7	-	7
Environmental	824	-	1	-	1	-	1
Building Codes	825	2	15	-	15	(1)	14
Drug Court	826	3	8	(1)	7	1	8
Domestic Violence	827	-	1	-	1	-	1
Juvenile Judge	828	-	3	1	4	1	5
Sheriff	835	20	233	11	244	6	250
Jail	836	25	149	-	149	2	151
Agriculture	845	2	6	1	7	-	7
Soil Conser.	850	-	1	-	1	-	1
Rabies Control	855	1	16	2	18	-	18
Planning	865	2	10	-	10	-	10
Workhouse	875	11	40	-	40	13	53
Emerg. Services	885	-	4	-	4	1	5
GIS	831	-	3	1	4	-	4
Preservation of Record	832	1	1	-	1	-	1
Storm Water Manage	871	-	1	-	1	-	1
Human Resouce	829	-	2	-	2	-	2
Totals			849		872		904

ROAD & BRIDGE - **77** - **77** - **77**

Schools			
Certified		2,392	2,662.5
Classified		706	1,325.1
Total Schools	196.0	3,098	4,129.5

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2006-2007		2007-2008		2008-2009	
Department	location	totals		totals		totals	
Agriculture	845	2	6	(2)	4	0	4
Ambulance Service	810	0	0	24	24	0	24
Animal Control	855	5	5	2	7	0	7
Clerk & Master	803	3	3	(1)	2	0	2
Convenience	814	4	37	0	37	0	37
County Executive	800	1	1	0	1	0	1
Domestic Violence	827	(1)	1	1	2	0	2
Finance	805	0	1	1	2	0	2
General Session	807	0	1	0	1	0	1
Geographic Information S	831	0	0	1	1	0	1
Health	813	0	2	0	2	0	2
Human Resources	829	0	0	2	2	0	2
Data Processing	801	2	5	1	6	0	6
Juvenile Det.	812	(4)	8	(7)	1	0	1
Landfill	815	1	2	(1)	1	0	1
Litter Grant	875	(1)	1	0	1	0	1
Maintenance	804	1	9	6	15	2	17
Parks & Recreation	840	0	1	0	1	0	1
Planning/Engineering	865	(2)	5	(2)	3	0	3
Preservation of Records	800	0	2	0	2	0	2
Risk Management	818	0	0	3	3	0	3
Sheriff	835	13	54	5	59	3	62
Jail	836	0	0	0	0	1	1
Soil Conservation	850	1	1	1	2	1	3
Storm Water	871	4	4	2	6	0	6
Workhouse	875	(2)	3	2	5	0	5
Subtotal	Totals		152		190		197
Highway Dept	865		0	1	1	1	1
Total			152		191		198

2008-2009 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2006-2007 audited expenditures on a budgetary basis. Column two and three presents the 2007-2008 year original and amended budget respectively. Column four shows the 2007-2008 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2008-2009 budget year.

GENERAL FUND

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Eighty-nine percent of projected revenues will come from local effort through the tax rate, sales taxes, service fees and fines. The remaining eleven percent will come from other outside sources.



FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 33,535,574	\$ 35,860,675	\$ 36,955,887	\$ 36,657,757	\$ 39,489,482
LICENSES AND PERMITS	1,830,202	1,830,625	1,675,025	1,674,601	1,740,400
FINES, FORFEITURES & PENALTIES	1,911,456	1,926,500	2,125,617	2,149,597	1,963,390
CHARGES FOR CURRENT SERVICES	5,559,577	5,749,200	6,023,885	5,967,108	6,072,661
OTHER LOCAL REVENUES	4,491,835	3,408,450	4,026,950	3,868,056	1,698,296
FEES FROM COUNTY OFFICIALS	7,729,707	7,681,500	7,665,500	7,147,208	7,356,500
STATE REVENUES	6,914,536	7,348,830	6,804,430	6,576,207	6,529,757
FEDERAL REVENUES	1,533,114	560,626	413,934	378,679	451,453
OTHER GOV'TS & CITIZENS GROUP	803,336	383,500	482,572	508,295	290,000
OTHER SOURCES	2,251,981	2,166,632	2,204,899	1,850,475	2,257,021
TOTAL GENERAL FUND REVENUE	\$ 66,561,319	\$ 66,916,538	\$ 68,378,699	\$ 66,777,983	\$ 67,848,960

EXPENDITURES					
COUNTY COMMISSION	\$ 186,988	\$ 203,470	\$ 203,470	\$ 189,895	\$ 203,470
BOARD OF EQUALIZATION	4,931	30,580	15,472	6,799	20,580
COUNTY MAYOR	335,447	348,593	348,593	341,413	355,621
PERSONNEL OFFICE	158,630	182,902	182,902	168,243	192,952
COUNTY ATTORNEY	250,601	264,763	264,763	255,215	263,548
ELECTION COMMISSION	654,676	875,346	877,119	666,245	862,789
REGISTER OF DEEDS	107,566	196,412	196,412	153,958	112,556
PLANNING & ENGINEERING	802,556	775,968	784,598	745,059	826,506
CODES COMPLIANCE-ENVIRONMENTAL	46,787	48,234	48,234	47,932	48,800
GEOGRAPHIC INFORMATION SYSTEM	1,445,647	676,149	674,211	544,939	961,507
COUNTY BUILDINGS	1,176,586	1,384,759	1,390,759	1,341,935	1,522,095
OTHER GENERAL ADMINISTRATION	221,525	230,726	230,726	228,628	239,100
PRESERVATION OF RECORDS	100,245	108,681	108,681	104,261	126,066
RISK MANAGEMENT	316,241	446,267	446,267	379,113	422,186
ACCOUNTING AND BUDGETING	807,681	899,583	899,583	846,787	886,719
PROPERTY ASSESSOR	1,397,146	1,667,640	1,697,194	1,539,838	1,693,423
REAPPRAISAL PROGRAM	489,778	563,290	571,954	534,376	539,844
COUNTY TRUSTEE'S OFFICE	53,271	65,550	65,550	51,423	66,600
COUNTY CLERK'S OFFICE	176,079	217,058	217,058	186,032	178,100
DATA PROCESSING	1,318,589	1,437,725	1,399,663	1,376,881	1,433,182
CIRCUIT COURT	460,094	446,716	446,716	370,417	460,558
CIRCUIT COURT JUDGE	195,987	235,501	235,501	214,605	234,928
GENERAL SESSIONS COURT	1,036,700	1,152,500	1,153,690	1,129,885	1,224,860
DRUG COURT	403,478	404,868	458,363	406,809	447,401
CHANCERY COURT	702,570	756,008	756,008	720,139	801,671
JUVENILE COURT	300,225	408,871	411,160	385,815	455,685

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
DISTRICT ATTORNEY GENERAL	\$ 62,653	\$ 64,255	\$ 64,255	\$ 63,766	\$ 66,288
OTHER ADMIN. OF JUSTICE	68,552	86,563	86,563	80,963	-
PROBATION SERVICES	1,065,154	990,544	990,544	953,777	379,732
VICTIMS ASSISTANCE PROGRAM	-	-	-	-	157,581
SHERIFF'S DEPARTMENT	14,887,707	17,025,682	17,213,748	16,686,912	17,177,201
SPECIAL PATROLS	46,549	77,634	77,634	44,182	85,301
TRAFFIC CONTROL	13,369	10,000	10,000	8,853	10,000
ADMIN. OF SEX OFFENDER REGISTRY	454	-	2,469	261	-
JAIL	11,066,104	11,940,389	11,927,532	11,406,370	12,540,795
WORKHOUSE/ADULT DETENTION	2,317,946	2,514,322	2,633,802	2,506,531	3,090,823
JUVENILE SERVICES	1,280,852	1,416,679	1,533,459	1,475,685	1,738,847
RESCUE SQUAD	75,000	90,000	90,000	90,000	90,000
DISASTER RELIEF	703,062	670,708	694,404	515,585	610,035
INSPECTION AND REGULATION	818,787	868,464	877,025	846,800	833,996
LOCAL HEALTH CENTER	520,744	669,698	685,487	644,343	644,413
RABIES AND ANIMAL CONTROL	1,046,716	1,178,978	1,202,478	1,071,777	1,163,367
AMBULANCE/EMERGENCY MEDICAL	9,060,587	10,062,624	10,299,047	9,832,010	9,695,219
NURSING HOME	18,294	20,000	20,000	12,319	15,000
DENTAL HEALTH PROGRAM	12,490	14,400	14,400	13,081	14,400
OTHER LOCAL HEALTH SERVICES	1,485,725	1,689,573	1,689,573	1,495,225	1,722,072
GENERAL WELFARE ASSISTANCE	39,900	41,500	44,500	41,500	43,000
SANITATION AND WASTE REMOVAL	18,427	20,123	20,123	20,123	23,101
OTHER PUBLIC HEALTH & WELFARE	190,050	165,000	200,000	182,104	167,018
ADULT ACTIVITIES	24,570	27,000	27,000	27,000	32,000
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	993,151	1,010,007	1,010,007	1,010,007	1,032,148
PARKS AND FAIR BOARDS	330,184	359,465	375,965	343,468	372,805
AGRICULTURE EXTENSION SERVICE	539,607	607,273	607,273	586,333	629,680
SOIL CONSERVATION	66,309	81,421	81,421	79,707	113,552
STORM WATER MANAGEMENT	129,746	144,772	144,772	107,316	134,029
TOURISM	267,952	295,000	344,500	335,864	325,600
OTHER ECONOMIC & COMMUNITY DEVELO	163,346	-	-	-	-
OTHER CHARGES	216,423	269,131	269,131	221,147	268,410
EMPLOYEE BENEFITS	774,853	708,260	952,006	909,517	660,000
PAYMENTS TO CITIES	1,912,348	1,912,348	1,920,994	1,920,994	1,920,994
MISCELLANEOUS	3,177,785	3,444,945	3,411,615	3,256,714	3,302,423
OPERATING TRANSFERS	466,395	-	373,500	373,500	35,000
TOTAL GENERAL FUND EXPENDITURES	\$ 67,013,316	\$ 72,506,418	\$ 73,981,374	\$ 70,101,874	\$ 73,677,077
Beginning Fund Balance July 1,				\$ 20,068,442	\$ 16,744,551
Ending Fund Balance June 30,				\$ 16,744,551	\$ 10,916,434

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAXES	\$ 20,625,228	\$ 22,684,737	\$ 23,483,000	\$ 23,355,791	\$ 25,806,183
40120 TRUSTEE'S COLLECT. - PRIOR	413,633	414,000	364,000	363,886	358,000
40130 CLERK & MASTERS COLLECTION	216,312	211,890	175,000	162,914	184,400
40140 INTEREST AND PENALTY	91,415	79,940	85,240	83,743	81,970
40150 PICK-UP TAXES	136,565	102,000	80,000	73,904	81,970
40161 PAY IN LIEU OF TAXES - TVA	2,916	3,103	3,103	3,102	3,103
40163 PAY IN LIEU OF TAXES - OTHER	5,987,932	6,175,150	6,211,943	6,219,591	6,338,356
40210 LOCAL OPTION SALES TAX	356,104	352,500	395,700	385,948	395,000
40220 HOTEL/MOTEL TAX	843,175	850,000	1,015,000	986,212	952,000
40240 WHEEL TAX	2,685,121	2,745,000	2,871,000	2,853,617	2,850,000
40250 LITIGATION TAX - GENERAL	126,048	135,000	135,000	136,810	170,000
40266 LITIGATION TAX-JAIL/WORKH	237,818	250,000	335,000	290,277	600,000
40267 LITIGATION TAX-OFFENDER MED	-	41,075	4,000	4,356	-
40270 BUSINESS TAX	505,134	553,280	611,000	574,532	553,000
40320 BANK EXCISE TAX	501,480	425,000	306,701	306,701	250,000
40330 WHOLESALE BEER TAX	799,794	830,000	875,000	851,004	860,000
40350 INTERSTATE TELECOMMUNICATI	6,898	8,000	5,200	5,368	5,500
TOTAL LOCAL TAXES	\$ 33,535,574	\$ 35,860,675	\$ 36,955,887	\$ 36,657,757	\$ 39,489,482
LICENSES AND PERMITS					
41120 ANIMAL REGISTRATION	\$ 91,741	\$ 97,000	\$ 100,000	\$ 98,082	\$ 92,900
41130 ANIMAL VACCINATION	27,842	31,625	31,625	30,251	29,000
41140 CABLE TV FRANCHISE	555,188	585,000	622,000	621,853	631,500
41520 BUILDING PERMITS	812,562	776,000	660,000	664,199	750,000
41540 PLUMBING PERMITS	115,785	85,000	93,800	93,720	90,000
41550 MOVING PERMITS	2,675	2,500	2,100	2,475	2,000
41590 OTHER PERMITS	224,410	253,500	165,500	164,020	145,000
TOTAL LICENSES AND PERMITS	\$ 1,830,202	\$ 1,830,625	\$ 1,675,025	\$ 1,674,601	\$ 1,740,400
FINES, FORFEITURES & PENALTIES					
42110 FINES - CIRCUIT COURT	\$ 71,146	\$ 90,000	\$ 66,000	\$ 63,863	\$ 70,000
42120 OFFICERS COSTS	415,933	420,000	462,000	454,422	425,000
42141 DRUG COURT FEES - CIRCUIT COU	9,330	8,500	13,800	13,722	13,000
42150 JAIL FEES	354,488	385,000	362,000	355,949	372,000
42190 DATA ENTRY FEE- CIRCUIT COUR	3,274	4,000	3,500	3,241	3,200
42191 COURTROOM SECURITY FEE	334	250	315	308	340
42192 VICTIMS ASSISTANCE ASSESSME	-	-	1,050	2,940	500
42241 DRUG COURT FEES - CRIMINAL C	-	-	-	-	-
42280 DUI TREATMENT FINES - CRIMINA	9,280	11,000	7,100	8,090	9,500
42290 DATA ENTRY FEE- CRIMINAL COU	3,250	3,000	3,000	2,886	3,000
42291 COURTROOM SECURITY FEE	1,099	1,100	1,500	1,436	1,300
42310 FINES - GENERAL SESSIONS	455,408	550,000	466,000	450,932	450,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)					
42330 GAME AND FISH FINES	1,666	850	\$ 700	\$ 648	\$ 850
42341 DRUG COURT FEES - GENERAL SE	39,967	44,000	64,000	61,845	58,000
42380 DUI TREATMENT FINES - GEN. SES	58,317	56,000	56,000	54,967	56,000
42390 DATA ENTRY FEE- GENERAL SESS	42,381	42,500	49,000	45,625	42,500
42391 COURTROOM SECURITY FEE	8,322	7,000	14,500	14,108	8,700
42392 VICTIMS ASSISTANCE ASSESSME	-	-	117,000	117,654	105,000
42410 FINES - JUVENILE COURT	7,404	7,300	7,300	6,978	7,000
42441 DRUG COURT FEES - JUVENILE CO	9,811	9,000	10,000	9,423	9,000
42450 JAIL FEES - JUVENILE DETENTION	261,035	216,000	200,000	210,220	250,000
42490 DATA ENTRY FEE- JUVENILE COU	5,207	5,500	5,500	5,657	5,500
42491 COURTROOM SECURITY FEE	3,327	3,000	4,250	4,134	3,000
42530 DATA ENTRY FEE- CHANCERY CO	10,225	8,500	11,250	11,068	10,000
42610 FINES	138,852	52,000	197,852	248,221	60,000
42641 DRUG COURT FEES	1,400	2,000	2,000	1,260	-
TOTAL FINES, FORFEITURES & PENALTIES	\$ 1,911,456	\$ 1,926,500	\$ 2,125,617	\$ 2,149,597	\$ 1,963,390
CHARGES FOR CURRENT SERVICES					
43120 AMBULANCE CHARGES	\$ 4,718,894	\$ 4,875,000	\$ 4,881,000	\$ 4,786,104	\$ 4,957,500
43130 PAST DUE COLLECT - AMBULANC	36,267	20,000	159,000	163,416	123,000
43140 ZONING STUDIES	68,185	110,000	108,000	107,475	82,000
43170 WORK RELEASE CHARGES FOR BO	14,860	10,000	55,000	47,788	26,800
43190 OTHER GENERAL SERVICE CHARG	5,462	5,000	4,629	5,480	5,000
43320 SUBDIVISION LOT FEES	169,200	315,000	250,000	256,100	330,000
43340 RECREATION FEES	820	7,200	1,000	749	850
43370 TELEPHONE COMMISSIONS	250,652	237,000	222,000	219,564	240,000
43392 DATA PROCESSING FEE-REGISTER	144,302	130,000	126,650	122,322	115,000
43393 PROBATION FEES	12,359	10,000	10,000	9,465	10,000
43394 DATA PROCESSING FEE- SHERIFF	24,665	25,000	27,500	26,980	25,000
43395 SEX REGISTRY FEE - SHERIFF	5,100	-	3,100	3,200	-
43541 CONTRACT FOR ADMINISTRAT	98,812	-	135,000	139,993	152,511
43990 OTHER CHARGES FOR SERVICE	10,000	5,000	41,006	78,473	5,000
TOTAL CHARGES FOR CURRENT SERVICE	\$ 5,559,577	\$ 5,749,200	\$ 6,023,885	\$ 5,967,108	\$ 6,072,661
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 3,799,499	\$ 2,824,250	\$ 3,206,250	\$ 3,008,819	\$ 1,157,400
44120 LEASE/RENTALS	161,669	155,000	120,000	124,353	126,796
44130 SALE OF MATERIALS & SUPPLIES	13,330	14,000	11,000	9,899	12,000
44131 COMMISSARY SALES	116,297	130,000	130,000	116,978	130,000
44140 SALE OF MAPS	27,232	25,000	15,000	18,283	12,000
44145 SALE OF RECYCLED MATERIALS	238	200	1,700	1,577	100
44150 SALE OF ANIMALS/LIVESTOCK	162,891	150,000	170,000	173,622	150,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
OTHER LOCAL REVENUES (cont.)					
44170 MISCELLANEOUS REFUNDS	18,614	25,000	119,000	122,047	25,000
44520 INSURANCE RECOVERY	-	-	-	-	-
44530 SALE OF EQUIPMENT	12,659	-	5,000	19,653	-
44540 SALE OF PROPERTY	34,651	-	96,000	95,856	-
44570 CONTRIBUTIONS & GIFTS	45,423	-	41,000	43,165	-
44580 PERFORMANCE BOND FORFEITURE	91,649	85,000	112,000	133,805	85,000
44990 OTHER LOCAL REVENUES	7,684	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 4,491,835	\$ 3,408,450	\$ 4,026,950	\$ 3,868,056	\$ 1,698,296
FEES FROM COUNTY OFFICIALS					
45110 COUNTY CLERK - EXCESS FEE	\$ 800,000	\$ 950,000	\$ 700,000	\$ 700,000	\$ 700,000
45120 CIRCUIT CT CLERK - EXCESS	1,257,571	950,000	1,400,000	1,290,130	1,350,000
45180 REGISTER - EXCESS FEES	1,563,752	1,550,000	992,000	988,304	1,100,000
45190 TRUSTEE - EXCESS FEES	3,442,816	3,557,500	3,938,500	3,569,484	3,557,500
45550 CLERK & MASTER	608,757	625,000	575,000	540,973	600,000
45590 SHERIFF - SERVICE OF PROCESS	56,811	49,000	60,000	58,317	49,000
TOTAL FEES FROM COUNTY OFFICIALS	\$ 7,729,707	\$ 7,681,500	\$ 7,665,500	\$ 7,147,208	\$ 7,356,500
STATE REVENUES					
46110 JUVENILE SERVICES PROGRAM	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46160 STATE REAPPRAISAL GRANT	53,597	54,800	54,800	54,776	59,105
46190 OTHER GENERAL GOVERNMENT	8,058	-	1,000	1,000	126,500
46210 LAW ENFORCEMENT TRAINING	94,800	98,900	106,200	99,600	106,200
46310 HEALTH DEPARTMENT PROGRAM	1,492,753	1,689,573	1,689,573	1,507,787	1,722,072
46390 OTHER HEALTH AND WELFARE G	-	-	15,789	15,789	-
46820 INCOME TAX	299,999	250,000	200,000	195,972	250,000
46830 BEER TAX	18,753	18,500	19,313	19,312	19,500
46840 ALCOHOLIC BEVERAGE TAX	185,927	192,000	196,837	196,836	195,000
46850 MIXED DRINK TAX	6,510	7,000	12,000	14,252	7,000
46915 CONTRACTED PRISONER BOARD	3,840,159	4,223,000	3,623,000	3,573,433	3,850,000
46960 REGISTRAR'S SALARY SUPPLE	16,380	16,380	16,380	16,380	16,380
46980 OTHER STATE GRANTS	148,737	142,159	112,432	124,421	130,000
46990 OTHER STATE REVENUES	739,861	647,518	748,106	747,649	39,000
TOTAL STATE REVENUES	\$ 6,914,536	\$ 7,348,830	\$ 6,804,430	\$ 6,576,207	\$ 6,529,757

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FEDERAL REVENUES					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 33,627	\$ 31,800	\$ 29,300	\$ 28,490	\$ 32,000
47113 BREAKFAST	21,497	21,200	18,900	18,662	21,000
47180 COMMUNITY DEVELOPMENT	163,341	-	-	-	-
47230 DISASTER RELIEF	41,791	-	-	-	-
47235 HOMELAND SECURITY GRANTS	356,802	258,135	26,135	26,021	160,062
47250 LAW ENFORCEMENT GRANTS	43,182	-	59,708	53,366	14,400
47590 OTHER FEDERAL THROUGH STATE	531,538	45,491	74,950	69,003	45,491
47620 POLICE SERVICE (LAKE AREA)	46,341	44,000	44,000	36,593	44,000
47700 ASSET FORFEITURE FUNDS	14,331	20,000	21,200	23,498	15,500
47710 PUBLIC SAFETY PART. & COM	127,114	-	-	-	-
47990 OTHER DIRECT FEDERAL REVENUE	153,550	140,000	139,741	123,047	119,000
TOTAL FEDERAL REVENUES	\$ 1,533,114	\$ 560,626	\$ 413,934	\$ 378,679	\$ 451,453
OTHER GOVERNMENTS & CITIZEN GROUPS					
48110 PRISONER BOARD	\$ 39,756	\$ 40,000	\$ 37,000	\$ 37,798	\$ 30,000
48130 CONTRIBUTIONS & GIFTS	35,120	-	156,022	156,022	-
48140 CONTRACTED SERVICES	717,511	342,000	288,750	313,750	259,000
48610 DONATIONS	9,950	-	-	-	-
48990 OTHER	1,000	1,500	800	725	1,000
TOTAL OTHER GOV'TS & CITIZENS GROUPS	\$ 803,336	\$ 383,500	\$ 482,572	\$ 508,295	\$ 290,000
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ 112,750	\$ -	\$ 22,060	\$ 22,059	\$ -
49800 OPERATING TRANSFERS	2,139,231	2,166,632	2,182,839	1,828,416	2,257,021
TOTAL OTHER SOURCES	\$ 2,251,981	\$ 2,166,632	\$ 2,204,899	\$ 1,850,475	\$ 2,257,021
TOTAL GENERAL FUND REVENUE	\$ 66,561,319	\$ 66,916,538	\$ 68,378,699	\$ 66,777,983	\$ 67,848,960

**FUND 101
GENERAL FUND
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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51100	COUNTY COMMISSION					
191	BOARD & COMMITTEE MEMBERS	\$ 91,800	\$ 107,100	\$ 107,100	\$ 94,500	\$ 107,100
199	OTHER PERDIEM & FEES	81,900	81,900	81,900	81,900	81,900
201	SOCIAL SECURITY	10,769	11,720	11,720	10,937	11,720
212	EMPLOYER MEDICARE	2,519	2,750	2,750	2,558	2,750
TOTAL COUNTY COMMISSION		\$ 186,988	\$ 203,470	\$ 203,470	\$ 189,895	\$ 203,470
51210	BOARD OF EQUALIZATION					
191	BOARD & COMMITTEE MEMBERS	\$ 2,800	\$ 7,500	\$ 7,500	\$ 4,900	\$ 7,500
201	SOCIAL SECURITY	174	470	470	304	470
212	EMPLOYER MEDICARE	41	110	110	71	110
308	CONSULTANTS	-	20,000	4,892	198	10,000
332	LEGAL NOTICES	1,917	2,500	2,500	1,327	2,500
TOTAL BOARD OF EQUALIZATION		\$ 4,931	\$ 30,580	\$ 15,472	\$ 6,799	\$ 20,580
51300	COUNTY MAYOR					
101	COUNTY OFFICIAL/ADMIN.	\$ 100,457	\$ 105,479	\$ 105,479	\$ 105,479	\$ 110,637
161	SECRETARY	127,160	131,464	131,464	131,225	132,779
169	PART-TIME PERSONNEL	7,200	7,200	7,200	7,200	7,200
186	LONGEVITY PAY	1,575	1,650	1,650	1,650	1,725
201	SOCIAL SECURITY	13,965	15,240	15,240	14,144	15,650
204	STATE RETIREMENT	29,392	30,810	30,810	30,772	31,360
205	EMPLOYEE AND DEPENDENT INS	23,729	24,330	24,330	24,322	24,910
212	EMPLOYER MEDICARE	3,266	3,570	3,570	3,386	3,660
307	COMMUNICATION	1,163	1,600	1,600	1,216	1,600
320	DUES AND MEMBERSHIPS	150	150	150	150	150
332	LEGAL NOTICES	12,321	10,500	10,500	8,282	10,500
334	MAINTENANCE AGREEMENTS	2,051	2,100	2,100	1,860	2,100
337	MAINT. & REPAIR SERV.-OFF.EQU	1,657	500	500	482	500
348	POSTAL CHARGES	2,694	4,500	4,100	3,093	4,000
355	TRAVEL	145	500	500	410	500
414	DUPLICATING SUPPLIES	1,482	1,500	1,500	1,300	1,500
435	OFFICE SUPPLIES	7,039	6,500	6,500	5,064	5,850
709	DATA PROCESSING EQUIPMENT	-	1,000	1,400	1,379	1,000
TOTAL COUNTY MAYOR		\$ 335,447	\$ 348,593	\$ 348,593	\$ 341,413	\$ 355,621
51310	PERSONNEL OFFICE					
101	COUNTY OFFICIAL/ADMIN.	\$ 68,550	\$ 70,189	\$ 70,646	\$ 70,465	\$ 81,653
103	ASSISTANT(S)	34,294	39,833	39,833	38,459	41,690
169	PART-TIME PERSONNEL	-	7,500	7,500	6,008	16,380
186	LONGEVITY PAY	225	250	250	250	-
196	IN-SERVICE TRAINING	70	2,000	2,000	1,772	1,000

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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51310 PERSONNEL OFFICE (cont.)						
201	SOCIAL SECURITY	\$ 6,102	\$ 7,310	\$ 7,340	\$ 7,060	\$ 8,670
204	STATE RETIREMENT	13,306	14,240	14,300	14,094	15,780
205	EMPLOYEE AND DEPENDENT INS.	14,599	14,970	14,970	7,491	5,860
212	EMPLOYER MEDICARE	1,427	1,710	1,720	1,651	2,030
302	ADVERTISING	-	3,000	3,000	2,764	2,000
307	COMMUNICATION	1,343	2,000	2,000	1,096	840
320	DUES AND MEMBERSHIPS	540	1,000	1,000	660	732
336	MAINT. & REPAIR SERV.- EQUIP	-	500	500	-	-
348	POSTAL CHARGES	745	1,100	1,100	508	1,200
349	PRINTING, STATIONERY & FORMS	-	-	-	-	1,100
355	TRAVEL	15	1,000	1,000	462	500
429	INSTRUCTIONAL SUPP & MAT	-	-	-	-	750
432	LIBRARY BOOKS	-	-	-	-	300
435	OFFICE SUPPLIES	2,765	3,000	3,000	2,872	2,700
499	OTHER SUPPLIES AND MATERIAL	1,647	3,300	3,300	3,193	2,500
599	OTHER CHARGES	-	5,000	5,000	5,000	7,267
709	DATA PROCESSING EQUIPMENT	1,502	-	-	-	-
711	FURNITURE AND FIXTURES	11,500	5,000	4,443	4,437	-
TOTAL PERSONNEL OFFICE		\$ 158,630	\$ 182,902	\$ 182,902	\$ 168,243	\$ 192,952
51400 COUNTY ATTORNEY						
101	COUNTY OFFICIAL/ADMIN.	\$ 104,965	\$ 108,691	\$ 108,691	\$ 108,691	\$ 109,778
161	SECRETARY	74,590	77,437	77,437	77,437	78,210
186	LONGEVITY PAY	1,150	1,225	1,225	1,225	1,300
187	OVERTIME PAY	1,289	1,000	1,000	371	1,000
201	SOCIAL SECURITY	10,468	11,680	11,680	10,854	11,800
204	STATE RETIREMENT	23,495	24,320	24,320	24,235	24,340
205	EMPLOYEE AND DEPENDENT INS.	23,676	24,270	24,270	24,264	24,860
212	EMPLOYER MEDICARE	2,541	2,740	2,740	2,615	2,760
307	COMMUNICATION	1,449	3,300	3,300	412	1,000
320	DUES AND MEMBERSHIPS	2,500	2,500	2,500	2,500	2,500
334	MAINTENANCE AGREEMENTS	-	300	300	-	-
336	MAINT. & REPAIR SERV.- EQUIP	213	500	500	195	500
348	POSTAL CHARGES	311	600	600	332	600
355	TRAVEL	1,984	2,200	2,200	955	1,100
435	OFFICE SUPPLIES	1,970	2,000	2,000	1,129	1,800
719	OFFICE EQUIPMENT	-	2,000	2,000	-	2,000
TOTAL COUNTY ATTORNEY		\$ 250,601	\$ 264,763	\$ 264,763	\$ 255,215	\$ 263,548

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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51500 ELECTION COMMISSION						
101	COUNTY OFFICIAL/ADMIN.	\$ 71,162	\$ 74,720	\$ 74,720	\$ 74,720	\$ 78,374
169	PART-TIME PERSONNEL	35,126	25,000	24,700	13,915	25,000
186	LONGEVITY PAY	1,425	1,600	1,600	1,600	1,275
187	OVERTIME PAY	2,871	3,000	3,000	2,074	3,000
189	OTHER SALARIES & WAGES	202,997	222,236	222,236	209,598	213,880
192	ELECTION COMMISSION	11,580	14,000	14,000	12,900	14,000
193	ELECTION WORKERS	119,900	120,000	120,300	120,172	150,000
196	IN-SERVICE TRAINING	4,389	3,000	3,000	2,703	1,500
201	SOCIAL SECURITY	23,201	28,560	28,560	23,810	30,110
204	STATE RETIREMENT	35,776	38,940	38,940	35,360	37,930
205	EMPLOYEE AND DEPENDENT INS.	31,334	32,110	32,110	30,190	36,620
212	EMPLOYER MEDICARE	5,391	6,680	6,680	5,569	7,050
307	COMMUNICATION	13,917	20,000	20,200	19,991	15,000
317	DATA PROCESSING SERVICES	-	1,500	200	-	1,425
320	DUES AND MEMBERSHIPS	1,418	1,500	1,500	1,427	1,500
332	LEGAL NOTICES, REC. & CT COST	9,163	15,000	12,000	11,933	13,000
334	MAINTENANCE AGREEMENTS	6,846	12,500	12,500	8,458	16,500
337	MAINT. & REPAIR SERV.-OFF.EQU	1,208	1,500	1,500	932	1,425
338	MAINT. & REPAIR SERV. - VEHICL	-	-	800	540	1,000
348	POSTAL CHARGES	20,851	25,000	36,300	35,768	35,000
349	PRINTING, STATIONERY & FORMS	12,579	15,000	11,000	9,093	12,000
351	RENTALS	1,410	2,000	1,800	750	128,500
355	TRAVEL	6,533	6,000	6,000	3,960	3,000
411	DATA PROCESSING SUPPLIES	7,807	15,000	15,258	13,282	9,000
412	DIESEL FUEL			-	-	1,200
425	GASOLINE			200	47	-
435	OFFICE SUPPLIES	15,843	17,000	16,000	14,353	13,500
709	DATA PROCESSING EQUIPMENT	11,950	12,000	10,515	8,294	6,000
719	OFFICE EQUIPMENT	-	-	-	-	6,000
731	VOTING MACHINES	-	161,500	161,500	4,807	-
TOTAL ELECTION COMMISSION		\$ 654,676	\$ 875,346	\$ 877,119	\$ 666,245	\$ 862,789
51600 REGISTER OF DEEDS						
196	IN-SERVICE TRAINING	\$ 350	\$ 350	\$ 350	\$ 175	\$ 185
307	COMMUNICATION	1,577	2,000	2,000	1,319	2,000
317	DATA PROCESSING SERVICES	40,588	45,768	45,768	38,548	46,557
334	MAINTENANCE AGREEMENTS	3,197	3,504	3,504	3,352	3,754
348	POSTAL CHARGES	13,956	19,440	19,440	11,198	15,000
355	TRAVEL	125	350	350	-	-
399	OTHER CONTRACTED SERVICES	17,219	20,000	20,000	16,927	20,000

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51600 REGISTER OF DEEDS (cont.)						
411	DATA PROCESSING SUPPLIES	\$ 4,674	\$ 8,000	\$ 8,000	\$ 3,520	\$ 8,000
435	OFFICE SUPPLIES	7,948	8,500	8,500	6,028	8,000
499	OTHER SUPPLIES & MATERIALS	334	3,000	3,000	-	-
709	DATA PROCESSING EQUIPMENT	15,651	85,000	85,000	72,402	8,560
719	OFFICE EQUIPMENT	1,947	500	500	490	500
TOTAL REGISTER OF DEEDS		\$ 107,566	\$ 196,412	\$ 196,412	\$ 153,958	\$ 112,556
51720 PLANNING & ENGINEERING						
101	COUNTY OFFICIAL/ADMIN.	\$ 78,950	\$ 80,530	\$ 80,530	\$ 80,530	\$ 84,180
103	ASSISTANT(S)	197,331	221,569	221,569	203,066	218,708
105	SUPERVISOR/DIRECTOR	70,500	72,187	72,187	69,891	63,293
161	SECRETARY(S)	78,599	91,802	91,802	91,802	93,840
169	PART-TIME PERSONNEL	30,377	30,500	30,500	28,825	10,000
186	LONGEVITY PAY	1,075	1,200	1,200	1,200	1,025
191	BOARD & COMMITTEE MEMBERS	32,100	30,600	33,000	31,600	44,400
196	IN-SERVICE TRAINING	13,978	14,000	12,553	11,107	7,000
201	SOCIAL SECURITY	29,333	32,770	32,920	30,392	31,960
204	STATE RETIREMENT	55,199	60,330	60,330	57,443	58,970
205	EMPLOYEE AND DEPENDENT INS.	60,987	69,210	69,210	66,097	67,150
212	EMPLOYER MEDICARE	6,861	7,670	7,705	7,111	7,480
307	COMMUNICATION	6,737	4,800	7,300	6,971	7,100
308	CONSULTANTS	-	-	-	-	75,000
320	DUES AND MEMBERSHIPS	1,488	2,150	10,780	10,426	10,780
332	LEGAL NOTICES	4,486	6,050	5,650	3,861	4,500
334	MAINTENANCE AGREEMENTS	6,931	10,900	10,900	9,822	10,560
337	MAINT. & REPAIR SERV.-OFF.EQU	1,146	1,500	1,100	735	1,500
348	POSTAL CHARGES	3,639	4,200	4,200	3,930	4,400
349	PRINTING, STATIONERY & FORMS	1,147	1,150	1,150	1,095	1,150
411	DATA PROCESSING SUPPLIES	10,229	6,890	5,161	5,125	3,600
425	GASOLINE	4,152	5,000	5,400	5,489	5,000
435	OFFICE SUPPLIES	10,710	11,500	11,500	11,046	10,350
437	PERIODICALS	1,140	1,300	1,300	873	1,600
499	OTHER SUPPLIES AND MATERIAL	4,273	1,800	850	850	800
709	DATA PROCESSING EQUIPMENT	17,909	2,160	2,160	2,132	2,160
711	FURNITURE AND FIXTURES	2,497	1,700	371	370	-
718	MOTOR VEHICLES	19,831	-	-	-	-
790	OTHER EQUIPMENT	50,951	2,500	3,270	3,270	-
TOTAL PLANNING		\$ 802,556	\$ 775,968	\$ 784,598	\$ 745,059	\$ 826,506

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51750 CODES COMPLIANCE-ENVIRONMENTAL						
161	SECRETARY	\$ 29,459	\$ 30,164	\$ 30,164	\$ 30,164	\$ 30,465
186	LONGEVITY PAY	425	450	450	450	475
201	SOCIAL SECURITY	1,695	1,900	1,900	1,736	1,920
204	STATE RETIREMENT	3,858	3,960	3,960	3,952	3,960
205	EMPLOYEE & DEPENDENT INSUR.	9,078	9,310	9,310	9,303	9,530
212	EMPLOYER MEDICARE	396	450	450	406	450
307	COMMUNICATION	1,876	2,000	2,000	1,921	2,000
TOTAL CODES COMPLIANCE-ENV.		\$ 46,787	\$ 48,234	\$ 48,234	\$ 47,932	\$ 48,800
51760 GEOGRAPHICAL INFORMATION SYSTEM						
121	DATA PROCESSING PERSONNEL	\$ 141,890	\$ 188,834	\$ 188,834	\$ 157,628	\$ 192,227
169	PART-TIME PERSONNEL	12,882	20,000	18,200	18,323	25,000
186	LONGEVITY PAY	750	825	825	825	900
187	OVERTIME PAY	2,606	3,000	3,000	1,814	3,000
201	SOCIAL SECURITY	9,422	13,190	13,078	10,628	13,710
204	STATE RETIREMENT	18,749	24,880	24,880	20,700	25,090
205	EMPLOYEE & DEPENDENT INSUR.	20,119	26,280	26,280	20,632	26,920
212	EMPLOYER MEDICARE	2,204	3,090	3,064	2,486	3,210
317	DATA PROCESSING SERVICES	20,000	60,000	60,000	35,491	50,000
320	DUES AND MEMBERSHIPS	450	550	550	300	550
334	MAINTENANCE AGREEMENTS	32,447	42,500	42,500	41,084	42,500
348	POSTAL CHARGES	10	1,000	1,000	298	1,000
355	TRAVEL	7,346	11,000	11,000	6,832	9,000
411	DATA PROCESSING SUPPLIES	29,551	26,000	26,000	25,392	23,400
709	DATA PROCESSING EQUIPMENT	114,136	70,000	70,000	66,302	45,000
799	OTHER CAPITAL OUTLAY	1,033,086	185,000	185,000	136,205	500,000
TOTAL GEOGRAPHICAL INFORMATION S		\$ 1,445,647	\$ 676,149	\$ 674,211	\$ 544,939	\$ 961,507
51800 COUNTY BUILDINGS						
103	ASSISTANT(S)	\$ -	\$ -	\$ -	\$ -	\$ 34,653
105	SUPERVISOR/DIRECTOR	58,170	61,637	61,637	61,636	62,249
162	CLERICAL PERSONNEL	26,720	28,349	28,349	28,349	28,630
166	CUSTODIAL PERSONNEL	75,160	77,909	77,909	68,013	79,545
167	MAINTENANCE PERSONNEL	105,779	122,509	122,509	122,508	143,370
169	PART-TIME PERSONNEL	108,742	166,075	166,075	140,915	191,565
186	LONGEVITY PAY	1,200	1,300	1,300	1,300	1,625
187	OVERTIME PAY	2,813	7,500	7,500	3,051	7,500
201	SOCIAL SECURITY	22,642	28,850	28,850	25,407	34,050
204	STATE RETIREMENT	34,835	38,630	38,630	36,867	45,740
205	EMPLOYEE AND DEPENDENT INS.	66,427	81,550	81,550	80,841	99,410
212	EMPLOYER MEDICARE	5,295	6,750	6,750	5,942	7,970
307	COMMUNICATION	28,549	35,000	35,000	28,673	35,000

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51800 COUNTY BUILDINGS (cont.)						
335	MAINT. & REPAIR SERV. - BLDGS.	\$ 36,712	\$ 45,000	\$ 45,000	\$ 36,730	\$ 47,500
355	TRAVEL	1,570	2,500	2,500	2,236	1,250
399	OTHER CONTRACTED SERVICES	61,111	75,000	75,000	67,795	77,303
410	CUSTODIAL SUPPLIES	23,762	24,000	24,000	23,993	27,000
411	DATA PROCESSING SUPPLIES	2,376	1,200	1,200	1,097	1,350
425	GASOLINE	7,603	6,000	12,000	11,420	12,000
452	UTILITIES	344,922	400,000	400,000	421,330	400,000
499	OTHER SUPPLIES & MATERIALS	63,195	75,000	75,000	74,317	76,500
707	BUILDING IMPROVEMENTS	68,108	90,000	90,000	89,790	60,000
717	MAINTENANCE EQUIPMENT	9,828	10,000	10,000	9,725	29,800
718	MOTOR VEHICLES	21,067	-	-	-	18,085
TOTAL COUNTY BUILDINGS		\$ 1,176,586	\$ 1,384,759	\$ 1,390,759	\$ 1,341,935	\$ 1,522,095
51900 OTHER GEN. ADMINISTRATION						
105	SUPERVISOR/DIRECTOR	\$ 66,424	\$ 69,059	\$ 69,059	\$ 69,059	\$ 72,269
116	TEACHERS	92,882	96,182	96,182	96,182	99,971
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	1,000	1,075	1,075	1,075	1,150
201	SOCIAL SECURITY	9,781	10,600	10,600	10,147	11,030
204	STATE RETIREMENT	21,276	22,060	22,060	22,052	22,760
205	EMPLOYEE AND DEPENDENT INS.	18,213	18,670	18,670	18,042	19,120
212	EMPLOYER MEDICARE	2,288	2,480	2,480	2,373	2,580
307	COMMUNICATION	380	600	600	374	600
334	MAINTENANCE AGREEMENTS	600	1,000	1,000	625	1,000
355	TRAVEL	399	500	500	342	300
428	INSTRUCTIONAL MATERIALS	2,037	2,200	2,200	2,166	2,200
499	OTHER SUPPLIES & MATERIALS	1,745	1,800	1,800	1,690	1,620
TOTAL OTHER GENERAL ADMIN.		\$ 221,525	\$ 230,726	\$ 230,726	\$ 228,628	\$ 239,100
51910 PRESERVATION OF RECORDS						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 34,884	\$ 41,278	\$ 41,278	\$ 41,278	\$ 43,206
189	OTHER SALARIES & WAGES	2,856	5,000	5,000	4,979	5,000
201	SOCIAL SECURITY	2,300	2,870	2,870	2,829	2,990
204	STATE RETIREMENT	4,503	5,330	5,330	5,329	5,530
205	EMPLOYEE AND DEPENDENT INS.	4,601	5,660	5,660	5,657	5,800
212	EMPLOYER MEDICARE	538	680	680	662	700
307	COMMUNICATION	1,010	1,525	1,525	1,047	1,000
320	DUES AND MEMBERSHIPS	460	480	480	460	480
334	MAINTENANCE AGREEMENTS	264	300	300	200	300
348	POSTAL CHARGES	307	380	380	340	380
432	LIBRARY BOOKS	123	200	200	78	200

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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
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51910 PRESERVATION OF RECORDS (cont.)						
435	OFFICE SUPPLIES	\$ 6,453	\$ 5,500	\$ 3,452	\$ 2,847	\$ 1,800
499	OTHER SUPPLIES & MATERIALS	114	6,400	6,400	6,133	4,860
599	OTHER CHARGES	26,531	28,578	28,578	26,274	29,320
709	DATA PROCESSING EQUIPMENT	4,603	-	2,048	2,048	-
711	FURNITURE AND FIXTURES	10,698	4,500	2,800	2,405	4,500
719	OFFICE EQUIPMENT	-	-	1,700	1,695	20,000
TOTAL PRESERVATION OF RECORDS		\$ 100,245	\$ 108,681	\$ 108,681	\$ 104,261	\$ 126,066
51920 RISK MANAGEMENT						
105	SUPERVISOR/DIRECTOR	\$ 57,143	\$ 64,447	\$ 64,447	\$ 64,447	\$ 65,090
162	CLERICAL PERSONNEL	99,376	104,852	104,852	103,425	107,241
169	PART-TIME PERSONNEL	2,502	21,000	24,400	22,426	30,500
186	LONGEVITY PAY	500	575	575	575	475
189	OTHER SALARIES & WAGES	45,150	81,783	78,383	67,912	82,596
201	SOCIAL SECURITY	11,189	16,910	16,910	15,459	17,730
204	STATE RETIREMENT	26,100	32,490	32,490	30,553	32,670
205	EMPLOYEE AND DEPENDENT INS.	34,820	48,530	48,530	37,231	40,240
212	EMPLOYER MEDICARE	2,820	3,960	3,960	3,615	4,150
307	COMMUNICATION	490	6,000	6,000	5,388	4,700
334	MAINTENANCE AGREEMENTS	1,729	2,820	2,820	1,631	4,476
338	MAINT. & REPAIR SERV. - VEHICL	-	-	-	-	-
348	POSTAL CHARGES	1,224	20,040	19,055	3,791	7,168
355	TRAVEL	2,473	3,850	4,835	4,811	2,500
425	GASOLINE	-	-	-	-	500
435	OFFICE SUPPLIES	7,487	9,810	9,810	9,791	10,100
599	OTHER CHARGES	-	17,200	17,200	2,438	7,200
709	DATA PROCESSING EQUIPMENT	778	3,500	3,500	2,633	2,850
719	OFFICE EQUIPMENT	22,459	8,500	8,500	2,988	2,000
TOTAL RISK MANAGEMENT		\$ 316,241	\$ 446,267	\$ 446,267	\$ 379,113	\$ 422,186
52100 ACCOUNTING AND BUDGETING						
101	COUNTY OFFICIAL/ADMIN.	\$ 85,990	\$ 90,890	\$ 90,890	\$ 90,890	\$ 91,800
119	ACCOUNTANTS/BOOKKEEPERS	365,020	415,990	408,990	391,117	394,295
140	SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200
162	CLERICAL PERSONNEL	22,870	24,263	24,263	24,263	24,504
169	PART-TIME PERSONNEL	7,587	10,000	17,000	13,624	24,850
186	LONGEVITY PAY	4,000	4,325	4,325	4,325	4,675
187	OVERTIME PAY	2,504	3,000	3,000	1,675	3,000
189	OTHER SALARIES & WAGES	57,580	58,730	58,730	58,730	59,320
201	SOCIAL SECURITY	32,544	38,100	38,100	35,003	37,800
204	STATE RETIREMENT	70,381	78,030	78,030	74,064	74,800

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52100 ACCOUNTING AND BUDGETING (cont.)						
205	EMPLOYEE AND DEPENDENT INS.	\$ 80,350	\$ 91,210	\$ 91,210	\$ 85,165	\$ 88,210
212	EMPLOYER MEDICARE	7,611	8,910	8,910	8,186	8,840
307	COMMUNICATION	1,550	2,500	2,500	1,389	2,000
320	DUES AND MEMBERSHIPS	2,265	2,400	2,400	2,230	2,400
334	MAINTENANCE AGREEMENTS	5,392	6,715	6,715	2,702	5,525
336	MAINT. & REPAIR SERV. - EQUIP.	263	2,000	2,000	541	2,000
348	POSTAL CHARGES	9,506	10,300	10,300	10,103	10,400
355	TRAVEL	4,903	6,200	6,200	4,669	6,400
399	OTHER CONTRACTED SERVICES	-	1,320	1,420	1,231	1,700
435	OFFICE SUPPLIES	25,276	27,500	27,500	25,891	28,000
499	OTHER SUPPLIES & MATERIALS	755	1,000	1,000	466	-
709	DATA PROCESSING EQUIPMENT	14,134	8,000	8,000	2,589	1,300
719	OFFICE EQUIPMENT	-	1,000	900	732	7,700
TOTAL ACCOUNTING AND BUDGETING		\$ 807,681	\$ 899,583	\$ 899,583	\$ 846,787	\$ 886,719
52300 PROPERTY ASSESSOR						
101	COUNTY OFFICIAL/ADMIN.	\$ 79,069	\$ 83,022	\$ 83,022	\$ 83,022	\$ 87,082
106	DEPUTIES	746,444	825,828	825,828	822,487	837,894
140	SALARY SUPPLEMENTS	5,500	5,000	6,000	6,000	6,000
186	LONGEVITY PAY	4,850	4,700	4,700	4,550	5,025
187	OVERTIME PAY	5,626	-	7,000	2,566	7,000
196	IN-SERVICE TRAINING	7,221	15,000	15,000	4,234	10,000
201	SOCIAL SECURITY	49,871	56,960	57,456	53,842	58,470
204	STATE RETIREMENT	108,398	118,590	119,623	118,595	120,610
205	EMPLOYEE AND DEPENDENT INS.	136,938	150,700	170,608	170,608	181,670
212	EMPLOYER MEDICARE	11,658	13,320	13,437	12,590	13,680
307	COMMUNICATION	4,618	8,500	8,500	4,481	6,000
317	DATA PROCESSING SERVICES	41,491	90,000	90,000	64,036	80,000
334	MAINTENANCE AGREEMENTS	18,900	24,270	24,270	16,635	33,742
336	MAINT. & REPAIR SERV. - EQUIP.	110	1,000	1,000	1,000	3,000
338	MAINT. & REPAIR SERV. - VEHICL	-	-	-	-	-
348	POSTAL CHARGES	5,076	10,000	10,000	6,161	10,000
355	TRAVEL	2,136	5,000	5,000	537	2,500
399	OTHER CONTRACTED SERVICES	97,000	175,000	175,000	129,465	150,000
411	DATA PROCESSING SUPPLIES	809	7,250	7,250	1,599	4,500
435	OFFICE SUPPLIES	23,252	25,000	25,000	14,903	20,250
499	OTHER SUPPLIES AND MATERIAL	1,217	5,000	5,000	868	4,500
709	DATA PROCESSING EQUIPMENT	41,654	35,000	35,000	20,909	45,000
711	FURNITURE AND FIXTURES	-	1,500	1,500	-	1,500
719	OFFICE EQUIPMENT	5,308	7,000	7,000	752	5,000
TOTAL PROPERTY ASSESSOR		\$ 1,397,146	\$ 1,667,640	\$ 1,697,194	\$ 1,539,838	\$ 1,693,423

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52310	REAPPRAISAL PROGRAM					
106	DEPUTY(IES)	\$ 274,053	\$ 317,680	\$ 317,680	\$ 316,807	\$ 322,779
186	LONGEVITY PAY	2,550	2,600	2,600	2,600	2,775
187	OVERTIME PAY	2,671	-	3,000	1,787	3,000
201	SOCIAL SECURITY	16,503	19,860	20,046	18,796	20,380
204	STATE RETIREMENT	36,054	41,350	41,738	41,466	42,030
205	EMPLOYEE AND DEPENDENT INS.	54,806	69,150	71,146	71,145	74,560
212	EMPLOYER MEDICARE	3,860	4,650	4,694	4,396	4,770
307	COMMUNICATION	6,708	7,500	7,500	6,992	7,500
336	MAINT. & REPAIR SERV.-EQUIP	-	500	500	324	1,000
338	MAINT. & REPAIR SERV. - VEHICL	-	5,000	5,000	-	2,500
348	POSTAL CHARGES	8,058	22,000	22,000	7,469	21,000
411	DATA PROCESSING SUPPLIES	709	5,000	5,000	1,677	4,500
425	GASOLINE	13,457	22,500	22,500	20,432	25,000
499	OTHER SUPPLIES & MATERIALS	1,213	4,500	4,500	1,074	4,050
709	DATA PROCESSING EQUIPMENT	1,844	4,000	4,000	-	4,000
718	MOTOR VEHICLES	67,291	37,000	40,050	39,410	-
TOTAL REAPPRAISAL PROGRAM		\$ 489,778	\$ 563,290	\$ 571,954	\$ 534,376	\$ 539,844
52400	COUNTY TRUSTEE'S OFFICE					
307	COMMUNICATION	\$ 5,054	\$ 2,000	\$ 2,000	\$ 914	\$ 2,000
332	LEGAL NOTICES, REC. & CT COST	610	850	850	425	850
334	MAINTENANCE AGREEMENTS	600	700	700	601	700
348	POSTAL CHARGES	32,092	42,500	42,500	36,947	45,000
435	OFFICE SUPPLIES	8,884	12,000	12,000	9,658	10,800
499	OTHER SUPPLIES & MATERIALS	1,495	2,500	2,500	1,920	2,250
709	DATA PROCESSING EQUIPMENT	4,536	5,000	5,000	956	5,000
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 53,271	\$ 65,550	\$ 65,550	\$ 51,423	\$ 66,600
52500	COUNTY CLERK'S OFFICE					
307	COMMUNICATION	\$ 14,765	\$ 15,500	\$ 15,500	\$ 15,211	\$ 15,500
317	DATA PROCESSING SERVICES	18,090	18,572	18,572	17,799	15,300
330	OPERATING LEASE PAYMENTS	31,200	32,136	32,136	32,136	33,100
334	MAINTENANCE AGREEMENTS	4,721	10,000	10,000	5,480	8,500
336	MAINT. & REPAIR SERV. - EQUIP.	1,237	3,500	3,500	1,100	3,000
348	POSTAL CHARGES	39,116	40,000	40,500	40,358	42,000
425	GASOLINE	2,407	2,900	3,400	3,373	3,900
435	OFFICE SUPPLIES	37,823	40,000	40,000	39,796	42,000
451	UNIFORMS	474	500	500	497	500
499	OTHER SUPPLIES & MATERIALS	8,319	8,350	8,850	8,817	2,000
708	COMMUNICATION	375	400	400	-	400
709	DATA PROCESSING EQUIPMENT	15,751	16,000	15,500	2,665	10,000
716	LAW ENFORCEMENT EQUIPMENT	-	400	400	-	400
718	MOTOR VEHICLES	-	18,800	18,800	18,800	-

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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
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52500 COUNTY CLERK'S OFFICE (cont.)						
719	OFFICE EQUIPMENT	1,800	10,000	9,000	-	1,500
TOTAL COUNTY CLERK'S OFFICE		\$ 176,079	\$ 217,058	\$ 217,058	\$ 186,032	\$ 178,100
52600 DATA PROCESSING						
101	COUNTY OFFICIAL/ADMIN.	\$ 88,430	\$ 90,547	\$ 90,547	\$ 90,547	\$ 94,643
121	DATA PROCESSING PERSONNEL	461,457	520,033	520,033	514,739	545,269
169	PART-TIME PERSONNEL	33,618	44,000	45,800	44,703	44,000
186	LONGEVITY PAY	1,250	1,475	1,475	1,475	1,650
187	OVERTIME PAY	8,954	11,000	11,000	10,938	11,000
201	SOCIAL SECURITY	35,828	41,370	41,482	39,875	43,190
204	STATE RETIREMENT	72,289	80,440	80,440	79,688	83,470
205	EMPLOYEE AND DEPENDENT INS.	65,838	74,980	74,980	70,441	71,050
212	EMPLOYER MEDICARE	8,379	9,680	9,706	9,326	10,110
307	COMMUNICATION	66,021	105,000	107,000	105,234	105,000
317	DATA PROCESSING SERVICES	92,372	94,000	94,000	91,080	94,000
320	DUES AND MEMBERSHIPS	1,000	1,000	2,100	2,078	1,600
334	MAINTENANCE AGREEMENTS	71,377	71,500	71,500	71,377	71,500
348	POSTAL CHARGES	7	600	600	88	600
355	TRAVEL	7,841	12,000	11,500	11,412	10,000
411	DATA PROCESSING SUPPLIES	33,166	42,000	41,138	39,291	39,600
425	GASOLINE	530	1,500	1,700	1,807	1,500
709	DATA PROCESSING EQUIPMENT	226,207	222,600	180,600	178,720	205,000
718	MOTOR VEHICLES	34,750	-	-	-	-
790	OTHER EQUIPMENT	9,276	14,000	14,062	14,062	-
TOTAL DATA PROCESSING		\$ 1,318,589	\$ 1,437,725	\$ 1,399,663	\$ 1,376,881	\$ 1,433,182
53100 CIRCUIT COURT						
194	JURY & WITNESS FEES	\$ 53,888	\$ 65,765	\$ 65,765	\$ 43,196	\$ 65,765
307	COMMUNICATION	3,397	4,600	4,600	3,423	4,600
317	DATA PROCESSING SERVICES	81,048	81,048	81,048	81,048	81,048
331	LEGAL SERVICES	56,391	62,975	62,975	40,749	57,000
334	MAINTENANCE AGREEMENTS	10,659	11,614	14,114	13,275	14,750
348	POSTAL CHARGES	23,763	26,500	28,750	28,552	29,150
435	OFFICE SUPPLIES	50,799	72,000	69,500	54,681	58,500
499	OTHER SUPPLIES AND MATERIAL	606	2,500	2,500	1,109	2,250
599	OTHER CHARGES (COURT COST)	150,000	100,000	100,000	99,985	125,000
709	DATA PROCESSING EQUIPMENT	19,244	4,000	4,000	3,306	2,195
711	FURNITURE AND FIXTURES	1,117	4,214	1,964	494	4,300
719	OFFICE EQUIPMENT	9,183	11,500	11,500	600	16,000
TOTAL CIRCUIT COURT		\$ 460,094	\$ 446,716	\$ 446,716	\$ 370,417	\$ 460,558

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53110	CIRCUIT COURT JUDGE					
103	ASSITANT	\$ 43,290	\$ 44,330	\$ 44,330	\$ 44,330	\$ 46,338
106	DEPUTY(IES)	99,109	116,346	116,346	109,247	124,920
186	LONGEVITY PAY	650	125	125	125	150
201	SOCIAL SECURITY	8,515	9,970	9,970	9,142	10,630
204	STATE RETIREMENT	17,739	20,760	20,760	18,892	21,930
205	EMPLOYEE AND DEPENDENT INS.	23,407	33,630	33,630	25,338	26,970
212	EMPLOYER MEDICARE	1,991	2,340	2,340	2,138	2,490
348	POSTAL CHARGES	67	-	-	-	-
355	TRAVEL	-	3,000	3,000	1,243	1,500
435	OFFICE SUPPLIES	237	-	-	-	-
451	UNIFORMS	240	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	742	-	-	-	-
709	DATA PROCESSING EQUIPMENT	-	2,500	2,500	2,266	-
711	FURNITURE AND FIXTURES	-	2,500	2,500	1,884	-
TOTAL CIRCUIT COURT JUDGE		\$ 195,987	\$ 235,501	\$ 235,501	\$ 214,605	\$ 234,928
53300	GENERAL SESSIONS COURT					
102	JUDGES	\$ 371,114	\$ 410,456	\$ 410,456	\$ 410,454	\$ 421,948
103	ASSISTANT(S)	44,800	45,876	45,876	45,876	46,338
106	DEPUTIES	86,260	96,400	96,980	95,421	96,340
169	PART-TIME PERSONNEL	14,937	27,000	25,255	20,236	27,000
186	LONGEVITY PAY	1,800	1,900	1,900	1,900	1,875
187	OVERTIME PAY	3,178	1,000	2,367	2,366	1,000
189	OTHER SALARIES & WAGES	235,351	252,749	253,527	253,451	286,418
201	SOCIAL SECURITY	42,507	51,800	51,865	43,476	54,620
204	STATE RETIREMENT	95,954	104,370	104,725	104,605	109,220
205	EMPLOYEE AND DEPENDENT INS.	90,747	99,240	99,015	95,699	111,170
212	EMPLOYER MEDICARE	10,697	12,120	12,135	11,715	12,780
307	COMMUNICATION	3,215	4,200	4,200	3,006	4,200
317	DATA PROCESSING SERVICES	17,049	16,800	16,800	16,800	16,800
320	DUES AND MEMBERSHIPS	2,005	2,125	2,125	1,825	3,215
334	MAINTENANCE AGREEMENTS	1,837	2,000	2,100	2,083	2,088
337	MAINT. & REPAIR SERV.-OFF.EQU	175	1,000	-	-	1,000
348	POSTAL CHARGES	143	100	100	10	410
355	TRAVEL	3,764	6,500	6,500	6,035	6,500
432	LIBRARY BOOKS	1,764	3,000	3,000	1,524	3,000
435	OFFICE SUPPLIES	4,462	4,300	5,300	5,069	6,300
451	UNIFORMS	332	675	675	618	675
708	COMMUNICATION EQUIPMENT	1,731	-	-	-	-
709	DATA PROCESSING EQUIPMENT	2,880	3,000	2,900	2,826	4,613
719	OFFICE EQUIPMENT	-	5,889	5,889	4,889	7,350
TOTAL GENERAL SESSIONS COURT		\$ 1,036,700	\$ 1,152,500	\$ 1,153,690	\$ 1,129,885	\$ 1,224,860

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	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
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53330 DRUG COURT					
103 ASSISTANT(S)	\$ -	\$ -	\$ -	\$ -	\$ 38,819
105 SUPERVISOR/DIRECTOR	50,560	53,450	53,450	53,450	53,980
161 SECRETARY(S)	24,560	26,030	26,030	26,030	26,291
186 LONGEVITY PAY	225	350	350	350	425
189 OTHER SALARIES & WAGES	157,284	171,538	179,173	160,337	168,456
201 SOCIAL SECURITY	13,928	15,590	16,065	14,371	17,860
204 STATE RETIREMENT	30,032	32,460	33,446	30,822	36,840
205 EMPLOYEE AND DEPENDENT INS	32,924	41,300	41,300	33,135	42,350
212 EMPLOYER MEDICARE	3,257	3,650	3,761	3,361	4,180
307 COMMUNICATION	6,507	6,000	6,900	5,820	5,000
320 DUES AND MEMBERSHIPS	1,400	400	400	400	400
334 MAINTENANCE AGREEMENTS	726	700	1,600	1,569	1,000
348 POSTAL CHARGES	338	400	400	392	400
351 RENTALS	15,253	-	-	-	-
355 TRAVEL	16,576	6,000	22,300	21,010	4,000
399 OTHER CONTRACTED SERVICES	5,981	-	6,000	5,653	-
435 OFFICE SUPPLIES	2,335	5,000	5,250	3,040	5,400
499 OTHER SUPPLIES AND MATERIAL	37,043	35,000	52,722	40,853	38,000
506 LIABILITY INSURANCE	4,548	4,600	4,000	4,000	4,000
709 DATA PROCESSING EQUIPMENT	-	2,400	5,216	2,215	-
TOTAL DRUG COURT	\$ 403,478	\$ 404,868	\$ 458,363	\$ 406,809	\$ 447,401
53400 CHANCERY COURT					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 79,069	\$ 83,022	\$ 83,022	\$ 83,022	\$ 87,082
106 DEPUTY	325,495	337,573	329,473	328,503	376,503
164 ATTENDANTS	27,618	30,638	31,388	29,055	30,949
169 PART-TIME PERSONNEL	34,050	36,000	44,100	43,875	36,000
186 LONGEVITY PAY	2,425	2,675	2,675	2,675	2,875
187 OVERTIME PAY	1,026	8,000	7,250	4,786	8,000
194 JURY AND WITNESS FEES	1,356	5,400	5,400	2,864	5,400
201 SOCIAL SECURITY	27,828	30,880	30,880	29,422	33,570
204 STATE RETIREMENT	56,082	59,640	59,640	57,640	64,650
205 EMPLOYEE AND DEPENDENT INS.	73,867	78,510	78,510	66,895	76,730
212 EMPLOYER MEDICARE	6,508	7,220	7,220	6,881	7,860
307 COMMUNICATION	2,883	3,500	3,500	2,819	3,000
317 DATA PROCESSING SERVICES	5,248	5,433	5,433	5,432	5,650
320 DUES AND MEMBERSHIPS	685	685	685	685	685
332 LEGAL NOTICES	5,261	5,000	4,100	(1,673)	6,000
334 MAINTENANCE AGREEMENTS	7,638	8,315	9,215	9,016	11,947
336 MAINT. & REPAIR SERVICE-EQUIP	243	1,000	1,000	-	1,000

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	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
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53400 CHANCERY COURT (cont.)					
348 POSTAL CHARGES	\$ 15,504	\$ 16,200	\$ 16,200	\$ 15,724	\$ 16,200
355 TRAVEL	783	1,600	1,600	1,407	800
399 OTHER CONTRACTED SERVICES	173	2,000	1,620	548	600
435 OFFICE SUPPLIES	21,618	25,000	25,000	22,672	22,500
499 OTHER SUPPLIES & MATERIALS	100	600	600	465	2,070
709 DATA PROCESSING EQUIPMENT	7,109	6,112	6,492	6,422	1,600
719 OFFICE EQUIPMENT	-	1,005	1,005	1,005	-
TOTAL CHANCERY COURT	\$ 702,570	\$ 756,008	\$ 756,008	\$ 720,139	\$ 801,671
53500 JUVENILE COURT					
102 JUDGE(S)	\$ 123,521	\$ 136,818	\$ 136,818	\$ 136,818	\$ 140,649
106 DEPUTY(IES)	31,010	31,752	31,752	31,568	55,624
161 SECRETARY(S)	31,010	32,897	32,897	32,184	30,949
186 LONGEVITY PAY	75	175	175	175	-
189 OTHER SALARIES & WAGES	-	72,739	72,739	72,460	81,653
201 SOCIAL SECURITY	11,264	17,020	17,020	14,328	19,160
204 STATE RETIREMENT	23,963	35,430	35,430	35,270	39,510
205 EMPLOYEE AND DEPENDENT INS	20,119	29,930	32,219	32,218	43,910
212 EMPLOYER MEDICARE	2,634	3,980	3,980	3,847	4,480
307 COMMUNICATION	1,386	2,000	1,100	936	2,000
320 DUES AND MEMBERSHIPS	1,206	1,200	2,100	1,945	2,400
348 POSTAL CHARGES	134	300	300	85	300
355 TRAVEL	1,340	2,500	2,500	2,044	2,500
399 OTHER CONTRACTED SERVICES	42,026	31,630	31,630	14,660	25,000
432 LIBRARY BOOKS	2,331	2,500	2,900	2,582	2,500
435 OFFICE SUPPLIES	1,812	2,500	2,500	2,458	2,250
499 OTHER SUPPLIES & MATERIALS	1,594	2,500	2,500	1,282	1,800
709 DATA PROCESSING EQUIPMENT	4,799	3,000	2,600	955	1,000
TOTAL JUVENILE COURT	\$ 300,225	\$ 408,871	\$ 411,160	\$ 385,815	\$ 455,685
53600 DISTRICT ATTORNEY GENERAL					
103 ASSISTANT(S)	\$ 48,010	\$ 49,235	\$ 49,235	\$ 48,857	\$ 50,133
186 LONGEVITY PAY	-	75	75	75	100
201 SOCIAL SECURITY	2,977	3,070	3,070	3,034	3,120
204 STATE RETIREMENT	6,198	6,380	6,380	6,317	6,430
205 EMPLOYEE AND DEPENDENT INS	58	60	60	58	60
212 EMPLOYER MEDICARE	696	720	720	709	730
317 DATA PROCESSING SERVICES	4,315	4,315	4,315	4,315	4,315
320 DUES AND MEMBERSHIPS	400	400	400	400	400
709 DATA PROCESSING EQUIPMENT	-	-	-	-	1,000
TOTAL DISTRICT ATTORNEY GENERAL	\$ 62,653	\$ 64,255	\$ 64,255	\$ 63,766	\$ 66,288

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53900 OTHER ADMIN OF JUSTICE					
169 PART-TIME PERSONNEL	\$ 7,161	\$ 19,500	\$ 19,500	\$ 15,104	\$ -
189 OTHER SALARIES & WAGES	37,540	39,833	39,833	39,833	-
196 IN-SERVICE TRAINING	-	500	500	-	-
201 SOCIAL SECURITY	2,587	3,680	3,680	3,203	-
204 STATE RETIREMENT	4,846	5,150	5,150	5,142	-
205 EMPLOYEE AND DEPENDENT INS	9,078	9,310	9,310	9,303	-
212 EMPLOYER MEDICARE	605	870	870	749	-
307 COMMUNICATION	468	500	500	466	-
334 MAINTENANCE AGREEMENTS	1,188	1,080	1,260	1,260	-
348 POSTAL CHARGES	5	100	100	42	-
349 PRINTING, STATIONERY & FORMS	-	500	-	-	-
399 OTHER CONTRACTED SERVICES	4,315	4,315	4,315	4,315	-
435 OFFICE SUPPLIES	759	1,225	1,545	1,545	-
TOTAL OTHER ADMIN OF JUSTICE	\$ 68,552	\$ 86,563	\$ 86,563	\$ 80,963	\$ -
53910 PROBATION SERVICES					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 54,650	\$ 55,955	\$ 55,955	\$ 55,954	\$ 58,565
103 ASSISTANT(S)	38,900	39,833	39,833	39,833	41,690
112 YOUTH SERVICE OFFICER(S)	127,650	134,295	134,295	134,295	136,764
161 SECRETARY(S)	26,310	27,877	27,877	27,877	28,158
186 LONGEVITY PAY	900	1,025	1,025	1,025	1,225
196 IN-SERVICE TRAINING	-	1,500	1,500	1,385	1,500
201 SOCIAL SECURITY	14,789	16,060	16,060	15,421	16,520
204 STATE RETIREMENT	32,070	33,440	33,440	33,435	34,080
205 EMPLOYEE AND DEPENDENT INS	38,390	39,340	39,340	39,340	40,290
212 EMPLOYER MEDICARE	3,459	3,760	3,760	3,607	3,870
307 COMMUNICATION	2,164	2,700	2,700	2,129	2,700
312 CONTRACTS W/PRIVATE AGENCI	711,203	618,859	618,859	588,941	-
317 DATA PROCESSING SERVICES	3,480	3,500	3,500	3,480	3,500
334 MAINTENANCE AGREEMENTS	979	1,100	1,100	1,078	1,200
335 MAINT. & REPAIR SERV. - BLDGS.	-	500	500	-	-
336 MAINT. & REPAIR SERV. - EQUIP.	141	500	500	-	500
348 POSTAL CHARGES	192	500	500	79	400
349 PRINTING, STATIONERY & FORMS	350	1,000	1,000	670	500
355 TRAVEL	1,731	4,000	4,000	2,382	3,800
435 OFFICE SUPPLIES	3,972	3,300	3,300	2,389	2,970
499 OTHER SUPPLIES AND MATERIAL	-	500	500	460	500
709 DATA PROCESSING EQUIPMENT	3,824	1,000	1,000	-	1,000
TOTAL PROBATION SERVICES	\$ 1,065,154	\$ 990,544	\$ 990,544	\$ 953,777	\$ 379,732

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53930 VICTIM ASSISTANCE PROGRAMS						
103	ASSISTANT(S)	\$ -	\$ -	\$ -	\$ -	\$ 43,477
169	PART-TIME PERSONNEL	-	-	-	-	22,880
186	LONGEVITY PAY	-	-	-	-	75
189	OTHER SALARIES & WAGES	-	-	-	-	40,234
196	IN-SERVICE TRAINING	-	-	-	-	1,500
201	SOCIAL SECURITY	-	-	-	-	6,620
204	STATE RETIREMENT	-	-	-	-	10,720
205	EMPLOYEE AND DEPENDENT INS	-	-	-	-	19,060
212	EMPLOYER MEDICARE	-	-	-	-	1,550
307	COMMUNICATION	-	-	-	-	400
334	MAINTENANCE AGREEMENTS	-	-	-	-	1,450
348	POSTAL CHARGES	-	-	-	-	100
349	PRINTING, STATIONERY & FORMS	-	-	-	-	-
399	OTHER CONTRACTED SERVICES	-	-	-	-	4,315
435	OFFICE SUPPLIES	-	-	-	-	1,200
499	OTHER SUPPLIES AND MATERIAL	-	-	-	-	1,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	3,000
TOTAL VICTIM ASSISTANCE PROGRAMS		\$ -	\$ -	\$ -	\$ -	\$ 157,581
54110 SHERIFF'S DEPARTMENT						
101	COUNTY OFFICIAL/ADMIN.	\$ 95,674	\$ 100,458	\$ 100,458	\$ 100,458	\$ 105,370
106	DEPUTY (IES)	105,964	-	-	-	-
140	SALARY SUPPLEMENTS	94,800	98,900	106,200	99,600	106,200
169	PART-TIME PERSONNEL	290,114	343,170	343,170	317,716	377,270
186	LONGEVITY PAY	44,150	47,400	47,400	46,375	50,225
187	OVERTIME PAY	449,387	651,981	653,181	622,698	675,000
189	OTHER SALARIES & WAGES	8,154,153	9,028,803	9,003,803	8,840,064	9,396,187
196	IN-SERVICE TRAINING	69,263	91,500	93,326	80,707	110,000
199	OTHER PER DIEM & FEES	19,607	27,000	9,000	957	27,000
201	SOCIAL SECURITY	554,258	636,790	636,790	600,883	664,040
204	STATE RETIREMENT	1,148,877	1,281,650	1,281,650	1,252,394	1,321,590
205	EMPLOYEE AND DEPENDENT INS	1,345,507	1,521,770	1,521,770	1,470,743	1,591,060
212	EMPLOYER MEDICARE	129,628	148,930	148,930	140,597	155,300
307	COMMUNICATION	125,468	120,000	140,000	134,159	120,000
312	CONTRACTS W/PRIV. AGENCIES	2,000	54,600	53,600	53,200	54,600
317	DATA PROCESSING SERVICES	10,703	16,408	22,208	22,116	25,000
320	DUES AND MEMBERSHIPS	5,304	6,789	6,789	3,748	8,096
334	MAINTENANCE AGREEMENTS	4,033	5,600	5,600	5,314	6,266
336	MAINT. & REPAIR SERV. - EQUIP.	84,128	106,500	104,500	87,230	89,986
338	MAINT. & REPAIR SERV.-VEHICLE	136,536	220,000	134,750	126,568	165,000

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54110 SHERIFF'S DEPARTMENT (cont.)						
340	MEDICAL & DENTAL SERVICES	\$ 17,865	\$ 29,198	\$ 33,198	\$ 30,303	\$ 46,200
348	POSTAL CHARGES	9,718	14,200	14,200	11,973	13,250
349	PRINTING, STATIONARY & FORMS	9,567	10,000	8,000	6,862	8,000
399	OTHER CONTRACTED SERVICES	54,798	1,500	38,512	16,707	1,500
411	DATA PROCESSING SUPPLIES	7,637	9,000	9,000	8,921	8,100
425	GASOLINE	542,472	500,000	649,500	644,203	700,000
429	INSTRUCTIONAL SUPP & MAT	13,698	16,500	16,500	14,656	15,500
431	LAW ENFORCEMENT SUPPLIES	88,806	103,681	103,681	97,952	96,240
435	OFFICE SUPPLIES	31,363	46,000	43,000	39,212	41,805
437	PERIODICALS	3,462	5,616	5,616	4,980	5,616
451	UNIFORMS	187,830	180,126	180,126	180,063	170,000
453	VEHICLE PARTS	135,427	200,000	114,750	108,747	175,000
499	OTHER SUPPLIES & MATERIALS	26,154	28,000	28,000	23,259	35,100
505	JUDGMENTS	10,000	10,000	13,000	10,400	20,000
599	OTHER CHARGES	9,951	15,000	15,000	14,365	25,000
708	COMMUNICATION EQUIPMENT	48,224	50,000	33,000	25,729	30,000
709	DATA PROCESSING EQUIPMENT	45,358	53,264	158,070	157,332	36,700
716	LAW ENFORCEMENT EQUIPMENT	180,949	150,000	106,200	83,627	50,000
718	MOTOR VEHICLES	584,899	1,063,200	1,199,122	1,175,360	632,000
719	OFFICE EQUIPMENT	9,976	32,148	32,148	26,734	19,000
TOTAL SHERIFF'S DEPARTMENT		\$ 14,887,707	\$ 17,025,682	\$ 17,213,748	\$ 16,686,912	\$ 17,177,201
54120 SPECIAL PATROLS						
150	NIGHTWATCHMEN	\$ 38,611	\$ 64,374	\$ 64,374	\$ 36,706	\$ 70,811
201	SOCIAL SECURITY	2,394	4,000	4,000	2,275	4,400
204	STATE RETIREMENT	4,985	8,320	8,320	4,669	9,060
212	EMPLOYER MEDICARE	560	940	940	532	1,030
TOTAL SPECIAL PATROLS		\$ 46,549	\$ 77,634	\$ 77,634	\$ 44,182	\$ 85,301
54130 TRAFFIC CONTROL						
336	MAINT. & REPAIR SERV. - EQUIP.	\$ 5,369	\$ -	\$ -	\$ -	\$ -
452	UTILITIES	8,001	10,000	10,000	8,853	10,000
TOTAL TRAFFIC CONTROL		\$ 13,369	\$ 10,000	\$ 10,000	\$ 8,853	\$ 10,000
54160 ADMINISTRATION OF SEX OFFENDER REGISTRY						
196	IN-SERVICE TRAINING	\$ 454	\$ -	\$ 2,469	\$ 261	\$ -
435	OFFICE SUPPLIES	-	-	-	-	-
TOTAL ADMIN. OF SEX OFFENDER REGISTRY		\$ 454	\$ -	\$ 2,469	\$ 261	\$ -

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54210 JAIL					
167 MAINTENANCE PERSONNEL	\$ 51,385	\$ 87,164	\$ 87,164	\$ 69,820	\$ 86,953
169 PART-TIME PERSONNEL	3,675	-	16,928	1,328	10,000
186 LONGEVITY PAY	14,600	16,875	16,875	15,100	15,450
187 OVERTIME PAY	254,956	103,842	152,442	152,213	103,842
189 OTHER SALARIES & WAGES	4,196,177	4,558,655	4,465,055	4,292,179	4,646,284
196 IN-SERVICE TRAINING	18,116	13,000	13,000	12,894	13,000
201 SOCIAL SECURITY	269,291	295,530	296,497	269,062	301,480
204 STATE RETIREMENT	582,772	615,360	615,360	583,711	620,640
205 EMPLOYEE AND DEPENDENT INS.	866,602	1,005,190	1,005,190	920,746	1,064,020
212 EMPLOYER MEDICARE	62,977	69,120	69,346	62,928	70,510
302 ADVERTISING	870	1,000	1,000	-	1,000
320 DUES & MEMBERSHIP	1,028	1,500	1,500	1,095	1,500
334 MAINTENANCE AGREEMENTS	26,751	38,000	38,000	35,201	57,200
335 MAINT. & REPAIR SERV. - BLDGS.	79,486	100,000	120,000	116,330	100,000
336 MAINT. & REPAIR SERV. - EQUIP.	16,538	25,000	27,000	24,879	38,000
340 MEDICAL & DENTAL SERVICES	-	-	-	-	-
349 PRINTING, STATIONERY & FORMS	2,690	4,100	4,100	3,663	4,100
354 TRANSP. OTHER THAN STUDENTS	30,361	25,000	43,000	42,143	25,000
399 OTHER CONTRACTED SERVICES	2,259,495	2,731,200	2,736,200	2,698,418	3,192,960
410 CUSTODIAL SUPPLIES	86,899	85,000	85,000	84,681	90,000
411 DATA PROCESSING SUPPLIES	5,943	6,500	6,500	6,375	8,820
413 DRUGS & MEDICAL SUPPLIES	-	-	-	-	-
421 FOOD PREPARATION SUPPLIES	44,559	48,000	48,000	46,142	48,000
422 FOOD SUPPLIES	1,094,484	1,100,000	1,100,000	1,052,915	1,100,000
431 LAW ENFORCEMENT SUPPLIES	16,512	22,000	18,000	17,159	12,375
435 OFFICE SUPPLIES	10,269	9,500	31,522	23,156	15,300
437 PERIODICALS	1,057	1,500	1,500	500	1,500
441 PRISONERS CLOTHING	40,570	45,000	45,000	40,729	45,000
451 UNIFORMS	103,862	92,828	92,828	77,384	73,561
452 UTILITIES	769,524	725,000	725,000	694,954	725,000
499 OTHER SUPPLIES & MATERIALS	20,387	9,900	9,900	9,871	4,500
707 BUILDING IMPROVEMENTS	106,935	61,000	12,000	9,466	15,000
708 COMMUNICATION EQUIPMENT	3,978	5,000	5,000	3,000	5,000
709 DATA PROCESSING EQUIPMENT	10,688	10,875	10,875	10,774	9,800
710 FOOD SERVICE EQUIPMENT	12,668	27,750	27,750	27,554	35,000
TOTAL JAIL	\$ 11,066,104	\$ 11,940,389	\$ 11,927,532	\$ 11,406,370	\$ 12,540,795

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54220	WORKHOUSE/ADULT DETENTION					
101	COUNTY OFFICIAL/ADMIN.	\$ 60,810	\$ 62,269	\$ 62,269	\$ 62,269	\$ 65,090
109	CAPTAINS	52,400	55,604	55,604	55,603	56,156
110	LIEUTENANT(S)	43,570	46,228	46,228	46,227	46,689
115	SARGEANTS	128,340	132,980	159,668	156,347	218,006
160	GUARDS	682,588	785,356	816,566	765,338	1,030,303
161	SECRETARY	40,980	41,961	41,961	41,961	42,383
162	CLERICAL PERSONNEL	81,854	84,444	90,529	90,350	116,106
169	PART-TIME PERSONNEL	32,106	45,000	30,443	28,450	27,500
186	LONGEVITY PAY	3,525	4,100	4,100	3,950	4,300
187	OVER-TIME PAY	3,445	5,000	19,557	19,557	20,000
191	BOARD & COMMITTEE MEM. FEES	4,800	5,600	5,600	4,300	5,600
196	IN-SERVICE TRAINING	1,879	4,500	3,300	1,781	3,500
201	SOCIAL SECURITY	68,281	78,650	82,625	76,278	101,200
204	STATE RETIREMENT	141,813	157,240	165,976	159,357	204,520
205	EMPLOYEE AND DEPENDENT INS.	166,301	196,640	209,590	201,145	296,550
212	EMPLOYER MEDICARE	15,968	18,400	19,330	17,840	23,670
307	COMMUNICATION	5,961	6,500	9,500	8,260	7,000
320	DUES & MEMBERSHIP	300	400	400	300	400
322	EVALUATION & TESTING	1,915	3,500	4,700	4,837	4,500
330	OPERATING LEASE PAYMENTS	1,238	1,500	1,500	1,505	1,500
334	MAINTENANCE AGREEMENTS	1,940	2,500	2,500	2,222	3,000
335	MAINT. & REPAIR SERV. - BLDGS.	17,287	20,000	15,000	9,339	5,000
336	MAINT. & REPAIR SERV. - EQUIP.	8,518	12,500	17,500	14,282	7,500
338	MAINT. & REPAIR SERV.- VEHICL	2,999	-	-	-	-
340	MEDICAL & DENTAL SERVICES	600	10,000	7,000	332	1,000
347	PEST CONTROL	675	1,200	1,200	450	-
348	POSTAL CHARGES	269	400	400	347	400
349	PRINTING, STATIONERY & FORMS	-	500	500	450	500
399	OTHER CONTRACTED SERVICES	497,942	463,650	463,650	465,150	547,650
410	CUSTODIAL SUPPLIES	24,184	25,000	27,500	27,220	25,000
411	DATA PROCESSING SUPPLIES	1,891	6,500	6,500	3,370	4,050
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	-	-	5,000
418	EQUIP. & MACHINERY PARTS	3,132	4,500	2,000	1,389	2,500
422	FOOD SUPPLIES	-	-	-	-	-
425	GASOLINE	6,728	5,500	13,000	11,019	10,000
431	LAW ENFORCEMENT SUPPLIES	7,888	5,000	5,000	4,868	5,000
435	OFFICE SUPPLIES	6,190	7,500	7,500	5,830	6,750
441	PRISONERS CLOTHING	14,576	16,000	12,836	11,211	12,000
451	UNIFORMS	10,153	14,500	14,500	12,367	12,500
452	UTILITIES	122,002	150,000	185,000	174,218	150,000

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54220 WORKHOUSE/ADULT DETENTION (cont.)						
499	OTHER SUPPLIES & MATERIALS	\$ 23,018	\$ 24,500	\$ 19,950	\$ 15,071	\$ 18,000
709	DATA PROCESSING EQUIPMENT	23,364	2,500	1,620	1,620	-
719	OFFICE EQUIPMENT	6,514	1,200	1,200	125	-
TOTAL WORKHOUSE/ADULT DETENTION		\$ 2,317,946	\$ 2,514,322	\$ 2,633,802	\$ 2,506,531	\$ 3,090,823
54240 JUVENILE SERVICES						
101	COUNTY OFFICIAL/ADMIN.	\$ 56,630	\$ 60,091	\$ 60,091	\$ 60,090	\$ 60,693
109	CAPTAIN(S)	47,090	49,962	49,962	49,961	50,464
110	LIEUTENANT(S)	42,040	44,611	44,611	44,611	45,053
115	SERGEANT(S)	151,042	160,776	176,534	175,923	202,667
160	GUARDS	199,114	209,604	209,604	209,396	212,936
161	SECRETARY	29,084	30,637	30,637	29,978	32,073
164	ATTENDANTS	239,318	328,258	364,043	354,016	497,266
169	PART-TIME PERSONNEL	63,407	27,000	35,000	31,311	17,400
186	LONGEVITY PAY	700	1,100	1,100	1,100	1,375
187	OVERTIME PAY	33,502	20,000	20,180	20,177	20,000
196	IN-SERVICE TRAINING	4,073	9,800	9,800	4,210	11,220
201	SOCIAL SECURITY	52,279	57,790	61,494	58,520	70,680
204	STATE RETIREMENT	101,162	116,850	127,012	122,457	143,580
205	EMPLOYEE AND DEPENDENT INS.	103,694	137,330	159,270	151,147	190,400
212	EMPLOYER MEDICARE	12,227	13,520	14,391	13,686	16,530
307	COMMUNICATION	3,244	5,000	5,000	3,438	3,720
317	DATA PROCESSING SERVICES	7,415	6,500	6,500	6,415	7,250
322	EVALUATION & TESTING	1,670	2,000	2,000	1,479	2,000
334	MAINTENANCE AGREEMENTS	1,085	2,800	3,200	1,398	3,430
335	MAINT. & REPAIR SERV. - BLDGS.	2,993	7,000	7,000	6,648	2,000
336	MAINT. & REPAIR SERV. - EQUIP.	503	1,000	1,000	757	1,000
338	MAINT. & REPAIR SERV. - VEHICL	1,135	1,000	1,000	257	1,000
340	MEDICAL & DENTAL SERVICES	8,000	8,000	8,000	5,116	36,700
348	POSTAL CHARGES	574	550	650	621	650
349	PRINTING, STATIONERY & FORMS	1,800	1,800	4,380	3,744	1,600
355	TRAVEL	-	700	700	84	350
399	OTHER CONTRACTED SERVICES	66,255	65,000	65,000	58,332	65,000
413	DRUGS AND MEDICAL SUPPLIES	-	600	600	361	-
425	GASOLINE	2,912	2,500	3,700	3,268	2,500
435	OFFICE SUPPLIES	806	900	900	564	810
451	UNIFORMS	9,336	10,000	10,000	10,000	9,500
499	OTHER SUPPLIES & MATERIALS	34,386	33,000	36,500	34,616	28,000
708	COMMUNICATION EQUIPMENT	-	-	11,050	11,050	-
709	DATA PROCESSING EQUIPMENT	3,375	1,000	2,550	955	1,000
TOTAL JUVENILE SERVICES		\$ 1,280,852	\$ 1,416,679	\$ 1,533,459	\$ 1,475,685	\$ 1,738,847

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		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
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54420 RESCUE SQUAD						
316	CONTRIBUTIONS	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
TOTAL RESCUE SQUAD		\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
54430 DISASTER RELIEF						
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ 63,430	\$ 67,298	\$ 67,298	\$ 67,298	\$ 67,971
103	ASSISTANT(S)	52,400	53,656	55,336	55,335	50,464
105	SUPERVISOR/DIRECTOR	40,310	42,774	52,822	45,948	83,380
161	SECRETARY	31,010	32,897	32,897	32,896	33,228
186	LONGEVITY PAY	825	900	900	900	750
187	OVERTIME PAY	-	-	5,293	5,293	-
196	IN-SERVICE TRAINING	323	2,500	2,500	1,047	1,500
201	SOCIAL SECURITY	11,219	12,250	13,310	12,387	14,620
204	STATE RETIREMENT	24,267	25,510	27,715	26,811	30,160
205	EMPLOYEE AND DEPENDENT INSURANCE	28,585	29,930	33,090	30,534	40,180
212	EMPLOYER MEDICARE	2,624	2,870	3,120	2,897	3,420
307	COMMUNICATION	15,314	35,988	38,288	38,303	33,000
309	CONTRACTS W/GOVERNMENT AGREEMENTS	-	-	-	-	10,000
316	CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000
320	DUES AND MEMBERSHIPS	1,170	2,500	2,500	665	2,000
334	MAINTENANCE AGREEMENTS	2,665	6,200	6,200	3,162	5,000
338	MAINT. & REPAIR SERV. - VEHICLES	2,076	2,500	2,500	2,351	2,500
348	POSTAL CHARGES	395	300	300	9	200
349	PRINTING, STATIONERY & FORMS	99	500	500	108	500
355	TRAVEL	2,608	4,000	4,000	3,304	3,000
399	OTHER CONTRACTED SERVICES	3,956	4,000	4,000	3,657	4,000
411	DATA PROCESSING EQUIPMENT	1,803	5,000	5,000	4,920	3,150
412	DIESEL FUEL	900	1,000	1,000	-	1,000
415	ELECTRICITY	2,403	8,000	8,000	2,740	4,000
425	GASOLINE	5,771	8,000	8,000	8,194	8,000
429	INSTRUCTIONAL SUPP & MATERIALS	3,941	4,000	1,700	1,084	3,500
435	OFFICE SUPPLIES	2,981	3,000	3,000	2,391	2,250
451	UNIFORMS	2,178	2,000	2,000	1,959	2,500
499	OTHER SUPPLIES & MATERIALS	18,973	20,000	20,000	19,508	16,200
708	COMMUNICATION EQUIPMENT	10,380	23,000	23,000	19,652	9,000
709	DATA PROCESSING EQUIPMENT	9,648	10,000	10,000	5,372	5,000
719	OFFICE EQUIPMENT	8,164	-	-	-	7,500
790	OTHER EQUIPMENT	350,644	258,135	258,135	114,860	160,062
TOTAL DISASTER RELIEF		\$ 703,062	\$ 670,708	\$ 694,404	\$ 515,585	\$ 610,035

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54510 INSPECTION & REGULATION						
101	SUPERVISOR/ADMINISTRATIVE	\$ 67,430	\$ 71,464	\$ 71,464	\$ 71,464	\$ 72,177
106	DEPUTIES	361,718	383,928	383,928	380,409	360,628
162	CLERICAL PERSONNEL	111,752	119,037	119,037	116,559	120,221
186	LONGEVITY PAY	2,375	2,675	2,675	2,675	3,100
191	BOARD & COMMITTEE MEMBERS	500	1,400	1,400	500	1,200
201	SOCIAL SECURITY	32,527	35,870	35,870	34,103	34,560
204	STATE RETIREMENT	70,137	74,510	74,510	73,729	71,130
205	EMPLOYEE AND DEPENDENT INS.	94,670	99,190	102,051	102,362	97,790
212	EMPLOYER MEDICARE	7,607	8,390	8,390	7,975	8,090
307	COMMUNICATION	9,283	11,000	11,000	8,642	10,500
317	DATA PROCESSING SERVICES	802	2,000	2,000	449	1,500
320	DUES & MEMBERSHIPS	1,852	2,500	2,500	1,170	2,000
334	MAINTENANCE AGREEMENTS	2,389	3,500	3,500	1,914	3,000
337	MAINT. & REPAIR SERV.-OFF.EQU	-	500	500	-	500
348	POSTAL CHARGES	1,061	3,500	3,500	1,868	2,000
349	PRINTING, STATIONERY & FORMS	1,440	3,000	3,000	2,360	2,500
355	TRAVEL	5,363	8,000	8,000	1,540	4,000
399	OTHER CONTRACTED SERVICES	2,024	6,500	6,500	6,684	8,500
425	GASOLINE	15,086	13,000	18,700	18,263	15,000
435	OFFICE SUPPLIES	8,430	8,500	8,500	6,877	6,750
451	UNIFORMS	795	1,000	1,000	814	1,000
499	OTHER SUPPLIES & MATERIALS	961	1,500	1,500	920	1,350
524	IN-SERVICE/STAFF DEVELOPME	1,251	5,000	5,000	3,290	4,000
709	DATA PROCESSING EQUIPMENT	3,897	2,500	2,500	2,231	2,500
718	MOTOR VEHICLES	15,438	-	-	-	-
INSPECTION AND REGULATION		\$ 818,787	\$ 868,464	\$ 877,025	\$ 846,800	\$ 833,996
55110 LOCAL HEALTH CENTER						
186	LONGEVITY PAY	\$ 1,125	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,475
189	OTHER SALARIES & WAGES	227,494	238,648	238,648	235,444	241,814
201	SOCIAL SECURITY	13,695	14,880	14,880	14,263	15,090
204	STATE RETIREMENT	29,514	30,990	30,990	30,566	31,120
205	EMPLOYEE AND DEPENDENT INS.	34,421	35,760	35,760	35,315	38,620
212	EMPLOYER MEDICARE	3,203	3,480	3,480	3,336	3,530
307	COMMUNICATION	13,231	16,500	16,500	12,497	18,000
309	CONTRACTS W/GOV'T AGENCIES	64,188	103,375	119,164	119,164	119,164
335	MAINT. & REPAIR SERV. - BLDGS.	8,427	14,000	13,000	8,096	14,000
336	MAINT. & REPAIR SERV. - EQUIP.	1,856	4,000	4,000	2,427	6,000
351	RENTALS	2,500	44,000	44,000	43,594	-
355	TRAVEL	2,398	1,620	2,620	2,659	2,000

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55110 LOCAL HEALTH CENTER (cont.)						
399	OTHER CONTRACTED SERVICES	\$ 47,836	\$ 61,300	\$ 61,300	\$ 49,119	\$ 59,000
413	DRUGS AND MEDICAL SUPPLIES	12,964	20,000	20,000	17,949	20,000
452	UTILITIES	47,575	60,000	60,000	53,685	60,000
499	OTHER SUPPLIES & MATERIALS	10,316	13,820	13,820	9,518	12,600
708	COMMUNICATION EQUIPMENT	-	6,000	6,000	5,388	2,000
TOTAL LOCAL HEALTH CENTER		\$ 520,744	\$ 669,698	\$ 685,487	\$ 644,343	\$ 644,413
55120 ANIMAL SERVICES						
101	COUNTY OFFICIAL/ADMIN.	\$ 58,690	\$ 60,091	\$ 60,091	\$ 60,090	\$ 62,891
105	SUPERVISOR	64,514	68,232	68,232	68,096	68,915
161	SECRETARY (S)	32,130	32,897	32,897	32,896	34,442
164	ATTENDANTS	298,757	358,153	358,153	324,357	354,669
169	PART-TIME PERSONNEL	25,804	30,000	30,800	30,042	30,000
186	LONGEVITY PAY	1,600	1,775	1,775	1,400	1,650
187	OVERTIME PAY	16,410	18,000	17,200	9,562	18,000
201	SOCIAL SECURITY	30,076	35,290	35,290	31,636	35,380
204	STATE RETIREMENT	60,907	69,610	69,610	64,105	69,140
205	EMPLOYEE AND DEPENDENT INS.	75,452	108,870	108,870	90,862	107,760
212	EMPLOYER MEDICARE	7,034	8,260	8,260	7,399	8,280
302	ADVERTISING	1,203	1,500	1,500	225	1,000
307	COMMUNICATION	14,063	15,000	16,000	15,553	15,000
320	DUES AND MEMBERSHIPS	524	600	600	514	600
322	EVALUATION AND TESTING	1,675	1,500	1,500	1,400	1,200
334	MAINTENANCE AGREEMENTS	5,879	6,000	6,000	5,953	14,640
335	MAINT. & REPAIR SERV. - BLDGS.	3,998	4,500	4,500	4,100	4,500
338	MAINT. & REPAIR SERV.-VEHICLE	6,234	10,000	10,000	9,654	10,000
340	MEDICAL & DENTAL SERVICES	679	1,500	1,500	307	1,000
348	POSTAL CHARGES	287	500	500	166	500
355	TRAVEL	4,555	8,000	8,000	7,858	4,000
357	VETERINARY SERVICES	75,571	88,300	95,800	80,743	88,300
399	OTHER CONTRACTED SERVICES	68,470	69,000	69,000	67,700	66,600
401	ANIMAL FOOD & SUPPLIES	10,180	11,200	11,200	11,158	10,000
410	CUSTODIAL SUPPLIES	5,866	11,000	11,000	5,445	10,000
411	DATA PROCESSING SUPPLIES	473	3,000	3,000	668	-
413	DRUGS AND MEDICAL SUPPLIES	41,849	50,000	42,000	36,018	50,000
425	GASOLINE	29,432	25,000	42,000	41,376	35,000
435	OFFICE SUPPLIES	6,697	10,000	10,000	4,746	7,200
451	UNIFORMS	4,214	4,500	4,800	3,082	3,000
452	UTILITIES	37,978	42,000	47,000	45,685	40,000
499	OTHER SUPPLIES & MATERIALS	8,371	6,000	6,700	6,349	6,000
509	REFUNDS	1,072	1,000	1,000	878	1,000

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55120 ANIMAL SERVICES (cont.)					
708 COMMUNICATION EQUIPMENT	\$ 975	\$ 700	\$ 700	\$ 640	\$ 700
709 DATA PROCESSING EQUIPMENT	33,155	5,000	5,000	1,116	2,000
718 MOTOR VEHICLES	147	-	-	-	-
790 OTHER EQUIPMENT	11,797	12,000	12,000	-	-
TOTAL ANIMAL SERVICES	\$ 1,046,716	\$ 1,178,978	\$ 1,202,478	\$ 1,071,777	\$ 1,163,367
55130 AMBULANCE/EMER. MEDICAL					
101 COUNTY OFFICIAL/ADMIN.	\$ 80,890	\$ 82,510	\$ 82,510	\$ 82,510	\$ 83,340
105 SUPERVISOR/DIRECTOR	986,927	1,270,045	1,190,045	1,115,717	1,168,041
119 ACCOUNTANTS/BOOKKEEPERS	169,398	178,203	178,203	178,171	183,584
133 PARAPROFESSIONALS	3,117,103	3,617,892	3,517,892	3,475,176	3,665,961
141 FOREMAN	56,200	59,559	59,559	57,928	60,151
148 DISPATCHERS/RADIO OPER.	370,148	389,713	389,713	388,730	398,838
166 CUSTODIAL PERSONNEL	20,052	20,910	20,910	20,910	21,884
169 PART-TIME PERSONNEL	356,068	306,617	486,617	463,847	306,617
186 LONGEVITY PAY	20,350	22,000	22,000	22,000	24,725
187 OVERTIME PAY	421,375	198,356	226,958	190,777	198,356
196 IN-SERVICE TRAINING	31,994	41,860	34,860	21,610	41,860
201 SOCIAL SECURITY	335,619	381,040	383,273	357,762	378,920
204 STATE RETIREMENT	677,996	753,840	758,489	713,761	742,450
205 EMPLOYEE AND DEPENDENT INS.	726,479	892,480	892,480	844,155	888,720
212 EMPLOYER MEDICARE	78,493	89,120	89,642	83,669	88,620
307 COMMUNICATION	100,567	100,000	107,000	112,863	135,372
312 CONTRACTS W/PRIV. AGENCIES	57,680	70,956	72,276	65,611	65,770
322 EVALUATION AND TESTING	22,972	34,000	26,000	16,958	32,954
335 MAINT. & REPAIR SERV. - BLDGS.	42,727	45,000	45,000	41,483	45,000
338 MAINT. & REPAIR SERV.-VEHICLE	94,289	115,000	107,000	86,283	115,000
340 MEDICAL & DENTAL SERVICES	11,750	12,103	12,103	12,103	12,103
347 PEST CONTROL	4,189	5,016	5,016	4,481	5,232
348 POSTAL CHARGES	21,772	22,248	25,248	25,211	23,100
349 PRINTING, STATIONARY & FORMS	10,720	12,370	12,370	8,191	12,370
355 TRAVEL	16,696	23,500	10,500	6,359	17,000
399 OTHER CONTRACTED SERVICES	4,118	4,603	4,603	4,477	6,124
410 CUSTODIAL SUPPLIES	13,508	22,500	22,500	14,725	20,000
411 DATA PROCESSING SUPPLIES	11,401	15,570	15,570	7,372	15,500
413 DRUGS AND MEDICAL SUPPLIES	295,681	311,300	308,300	295,661	339,375
425 GASOLINE	117,171	100,000	172,200	171,699	120,000
429 INSTRUCTIONAL SUPPLIES & MA	18,013	20,350	22,150	18,832	19,050
435 OFFICE SUPPLIES	19,984	22,500	22,500	20,288	23,250
451 UNIFORMS	101,845	105,200	105,200	104,938	100,247
452 UTILITIES	72,259	74,498	84,498	85,346	84,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55130 AMBULANCE/EMER. MEDICAL (cont.)					
499 OTHER SUPPLIES & MATERIALS	\$ 50,228	\$ 68,200	\$ 57,100	\$ 37,611	\$ 47,000
509 REFUNDS	68,945	40,000	46,000	46,254	40,000
524 IN SERVICE/STAFF DEVELOPMENT	-	20,895	33,895	3,925	-
599 OTHER CHARGES	104,890	100,000	98,575	81,485	98,305
707 BUILDING IMPROVEMENTS	5,620	-	-	-	-
708 COMMUNICATION EQUIPMENT	18,771	4,400	5,500	5,500	3,150
709 DATA PROCESSING EQUIPMENT	18,353	124,370	133,170	126,125	17,000
718 MOTOR VEHICLES	245,805	235,000	366,022	366,022	-
719 OFFICE EQUIPMENT	-	3,900	5,600	5,568	-
735 HEALTH EQUIPMENT	25,085	45,000	40,000	39,917	-
790 OTHER EQUIPMENT	36,456	-	-	-	46,250
AMBULANCE/EMERGENCY MEDICAL	\$ 9,060,587	\$ 10,062,624	\$ 10,299,047	\$ 9,832,010	\$ 9,695,219
55140 NURSING HOME					
707 BUILDING IMPROVEMENTS	\$ 18,294	\$ 20,000	\$ 20,000	\$ 12,319	\$ -
724 SITE DEVELOPMENT	-	-	-	-	15,000
TOTAL NURSING HOME	\$ 18,294	\$ 20,000	\$ 20,000	\$ 12,319	\$ 15,000
55160 DENTAL HEALTH PROGRAM					
320 DUES AND MEMBERSHIPS	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
340 MEDICAL & DENTAL SERVICES	12,090	14,000	14,000	12,681	14,000
TOTAL DENTAL HEALTH PROGRAM	\$ 12,490	\$ 14,400	\$ 14,400	\$ 13,081	\$ 14,400
55190 OTHER LOCAL HEALTH SERVICES					
131 MEDICAL PERSONNEL	\$ 1,025,751	\$ 1,142,868	\$ 1,142,868	\$ 1,014,921	\$ 1,149,957
186 LONGEVITY PAY	3,900	4,425	4,425	3,950	4,675
201 SOCIAL SECURITY	60,411	71,140	71,140	59,639	71,590
204 STATE RETIREMENT	124,991	148,120	148,120	123,899	147,680
205 EMPLOYEE AND DEPENDENT INS.	217,246	252,180	252,180	241,068	277,220
212 EMPLOYER MEDICARE	14,129	16,640	16,640	13,948	16,750
348 POSTAL CHARGES	3,000	13,800	8,800	3,000	13,800
349 PRINTING, STATIONERY & FORMS	2,199	3,000	3,000	2,321	3,000
355 TRAVEL	13,927	15,200	20,200	18,456	15,200
499 OTHER SUPPLIES & MATERIALS	16,318	18,300	18,300	12,973	18,300
506 LIABILITY INSURANCE	3,852	3,900	3,900	1,050	3,900
OTHER LOCAL HEALTH SERVICES	\$ 1,485,725	\$ 1,689,573	\$ 1,689,573	\$ 1,495,225	\$ 1,722,072
55510 GEN. WELFARE ASSISTANCE					
316 CONTRIBUTIONS	39,900	41,500	44,500	41,500	43,000
GENERAL WELFARE ASSISTANCE	\$ 39,900	\$ 41,500	\$ 44,500	\$ 41,500	\$ 43,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55710 SANITATION & WASTE REMOVAL						
312	CONTRACTS W/PRIV. AGENCIES	\$ 18,427	\$ 20,123	\$ 20,123	\$ 20,123	\$ 23,101
SANITATION AND WASTE REMOVAL		\$ 18,427	\$ 20,123	\$ 20,123	\$ 20,123	\$ 23,101
55900 OTHER PUBLIC HEALTH & WEL.						
340	MEDICAL & DENTAL SERVICES	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
399	OTHER CONTRACTED SERVICES	175,650	150,600	185,600	167,704	150,600
506	LIABILITY INSURANCE	-	-	-	-	2,018
OTHER PUBLIC HEALTH & WELFARE		\$ 190,050	\$ 165,000	\$ 200,000	\$ 182,104	\$ 167,018
56100 ADULT ACTIVITIES						
316	CONTRIBUTIONS	\$ 24,570	\$ 27,000	\$ 27,000	\$ 27,000	\$ 32,000
TOTAL ADULT ACTIVITIES		\$ 24,570	\$ 27,000	\$ 27,000	\$ 27,000	\$ 32,000
56300 SENIOR CITIZENS ASSISTANCE						
316	CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
56500 LIBRARIES						
316	CONTRIBUTIONS	\$ 993,151	\$ 1,010,007	\$ 1,010,007	\$ 1,010,007	\$ 1,032,148
TOTAL LIBRARIES		\$ 993,151	\$ 1,010,007	\$ 1,010,007	\$ 1,010,007	\$ 1,032,148
56700 PARKS AND FAIR BOARDS						
105	SUPERVISOR/DIRECTOR	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 26,250
189	OTHER SALARIES & WAGES	127,853	145,000	145,000	130,707	145,000
191	BOARD & COMMITTEE MEMBERS	2,850	3,000	3,000	2,850	3,000
201	SOCIAL SECURITY	9,654	10,730	10,730	8,669	10,810
212	EMPLOYER MEDICARE	2,258	2,510	2,510	2,299	2,530
316	CONTRIBUTIONS	92,817	93,500	110,000	107,121	105,200
335	MAINT. & REPAIR SERV. - BLDGS.	819	3,000	2,780	591	3,000
339	MATCHING SHARE	24,323	25,000	25,000	25,000	25,000
348	POSTAL CHARGES	85	125	125	113	125
355	TRAVEL	1,826	1,500	1,720	1,715	2,000
399	OTHER CONTRACTED SERVICES	25,000	25,000	25,000	25,000	35,000
418	EQUIP. & MACHINERY PARTS	13,831	23,000	23,000	12,833	13,000
435	OFFICE SUPPLIES	32	300	300	-	270
499	OTHER SUPPLIES & MATERIALS	3,836	1,800	1,800	1,570	1,620
TOTAL PARKS AND FAIR BOARDS		\$ 330,184	\$ 359,465	\$ 375,965	\$ 343,468	\$ 372,805

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
57100 AGRI. EXTENSION SERVICE					
116 TEACHERS	\$ 59,869	\$ 68,232	\$ 68,232	\$ 68,231	\$ 71,595
161 SECRETARY(S)	61,960	86,141	86,141	86,140	89,172
169 PART-TIME PERSONNEL	66,396	53,923	53,923	47,064	39,023
186 LONGEVITY PAY	475	525	525	525	650
191 BOARD & COMMITTEE MEMBERS	1,150	2,800	2,775	1,350	2,800
201 SOCIAL SECURITY	11,236	13,130	13,130	12,017	12,610
204 STATE RETIREMENT	15,821	20,000	20,000	19,997	20,650
205 EMPLOYEE AND DEPENDENT INS.	27,684	29,980	30,005	29,993	30,770
212 EMPLOYER MEDICARE	2,628	3,070	3,070	2,811	2,950
307 COMMUNICATION	4,548	4,680	4,680	4,528	4,800
309 CONTRACTS W/GOVERNMENT AC	185,130	215,132	215,132	215,107	245,517
317 DATA PROCESSING SERVICES	251	1,000	1,000	970	800
338 MAINT. & REPAIR SERV. - VEHICL	-	700	450	-	200
348 POSTAL CHARGES	2,000	2,160	2,160	2,160	2,000
355 TRAVEL	4,636	4,350	4,600	4,503	3,000
399 OTHER CONTRACTED SERVICES	14,479	15,450	15,450	15,362	17,293
420 FERTILIZER, LIME, CHEMICALS	834	1,000	1,000	-	750
425 GASOLINE	1,489	1,500	2,450	2,445	2,250
435 OFFICE SUPPLIES	7,399	8,500	8,500	7,421	5,850
452 UTILITIES	60,587	65,000	65,000	62,067	65,000
499 OTHER SUPPLIES & MATERIALS	3,895	6,000	5,050	918	8,000
709 DATA PROCESSING EQUIPMENT	868	4,000	4,000	2,724	4,000
719 OFFICE EQUIPMENT	4,950	-	-	-	-
735 HEALTH EQUIPMENT	1,321	-	-	-	-
TOTAL AGRICULTURE EXTENSION SERVI	\$ 539,607	\$ 607,273	\$ 607,273	\$ 586,333	\$ 629,680
57500 SOIL CONSERVATION					
103 ASSISTANT(S)	\$ 34,510	\$ 35,336	\$ 35,336	\$ 35,335	\$ 36,932
169 PART-TIME PERSONNEL	7,042	16,000	16,000	14,617	43,870
186 LONGEVITY PAY	200	225	225	225	250
201 SOCIAL SECURITY	2,430	3,200	3,200	2,946	5,030
204 STATE RETIREMENT	4,481	4,600	4,600	4,591	4,760
205 EMPLOYEE AND DEPENDENT INS.	9,078	9,310	9,310	9,303	9,530
212 EMPLOYER MEDICARE	568	750	750	689	1,180
316 CONTRIBUTIONS	8,000	12,000	12,000	12,000	12,000
TOTAL SOIL CONSERVATION	\$ 66,309	\$ 81,421	\$ 81,421	\$ 79,707	\$ 113,552

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
57800 STORM WATER MANAGEMENT					
103 ASSISTANT(S)	\$ 47,090	\$ 49,962	\$ 49,962	\$ 49,961	\$ 50,464
169 PART-TIME PERSONNEL	25,128	25,000	25,000	16,218	25,000
186 LONGEVITY PAY	-	-	-	-	75
196 IN-SERVICE TRAINING	1,963	2,500	2,500	1,926	1,500
201 SOCIAL SECURITY	4,336	4,650	4,650	4,052	4,690
204 STATE RETIREMENT	6,079	6,460	6,460	6,450	6,470
205 EMPLOYEE AND DEPENDENT INSURANCE	9,078	9,310	9,310	5,954	5,800
212 EMPLOYER MEDICARE	1,014	1,090	1,090	948	1,100
307 COMMUNICATION	4,246	5,000	5,000	4,295	5,000
312 CONTRACTS W/PRIVATE AGENCY	2,688	7,500	7,500	4,800	10,000
320 DUES AND MEMBERSHIPS	-	1,000	1,000	552	1,000
348 POSTAL CHARGES	-	10,000	10,000	291	5,000
349 PRINTING, STATIONERY & FORMS	235	7,000	7,000	2,136	5,000
355 TRAVEL	1,767	1,800	1,800	1,514	900
399 OTHER CONTRACTED SERVICES	4,414	2,000	2,000	-	2,000
411 DATA PROCESSING SUPPLIES	964	1,000	1,000	975	900
425 GASOLINE	3,125	4,000	4,000	1,958	4,000
435 OFFICE SUPPLIES	1,683	2,400	2,400	2,113	2,160
499 OTHER SUPPLIES AND MATERIALS	4,995	3,300	3,300	3,007	2,970
509 REFUNDS	4,540	-	-	-	-
599 OTHER CHARGES	4,797	-	-	-	-
709 DATA PROCESSING EQUIPMENT	1,604	800	800	166	-
TOTAL STORM WATER MANAGEMENT	\$ 129,746	\$ 144,772	\$ 144,772	\$ 107,316	\$ 134,029
58110 TOURISM					
316 CONTRIBUTIONS	\$ 267,952	\$ 295,000	\$ 344,500	\$ 335,864	\$ 325,600
TOTAL TOURISM	\$ 267,952	\$ 295,000	\$ 344,500	\$ 335,864	\$ 325,600
58190 OTHER ECONOMIC & COMM DEVELOPMENT					
310 CONTRACTS W/PUBLIC AGENCY	\$ 13,026	\$ -	\$ -	\$ -	\$ -
399 OTHER CONTRACTED SERVICES	150,320	-	-	-	-
TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 163,346	\$ -	\$ -	\$ -	\$ -

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
58400 OTHER CHARGES					
142 MECHANIC	\$ 36,970	\$ 42,393	\$ 42,393	\$ 42,392	\$ 42,815
149 LABORERS	55,410	65,853	65,853	65,852	66,515
186 LONGEVITY PAY	525	575	575	575	700
187 OVERTIME PAY	1,119	1,500	1,500	1,147	1,500
201 SOCIAL SECURITY	5,587	6,840	6,840	6,577	6,920
204 STATE RETIREMENT	12,138	14,250	14,250	14,197	14,270
205 EMPLOYEE AND DEPENDENT INS.	20,119	20,620	20,620	20,618	21,120
212 EMPLOYER MEDICARE	1,307	1,600	1,600	1,538	1,620
307 COMMUNICATION	856	1,000	1,000	831	1,000
334 MAINTENANCE AGREEMENTS	-	500	500	304	500
418 EQUIP. & MACHINERY PARTS	-	1,500	1,500	995	1,500
425 GASOLINE	9,560	50,000	50,000	17,540	50,000
452 UTILITIES	15,758	19,000	19,000	17,146	19,000
453 VEHICLE PARTS	25,681	28,000	28,000	21,312	28,000
499 OTHER SUPPLIES & MATERIALS	11,081	13,500	13,500	8,159	12,150
709 DATA PROCESSING EQUIPMENT	-	-	-	-	800
718 MOTOR VEHICLES	20,311	-	-	-	-
790 OTHER EQUIPMENT	-	2,000	2,000	1,963	-
TOTAL OTHER CHARGES	\$ 216,423	\$ 269,131	\$ 269,131	\$ 221,147	\$ 268,410
58600 EMPLOYEE BENEFITS					
205 EMPLOYEE AND DEPENDENT INS.	\$ -	\$ 60,000	\$ 15,946	\$ -	\$ 60,000
210 UNEMPLOYMENT COMP.	26,482	30,000	77,000	71,262	30,000
299 OTHER FRINGE BENEFITS	69,371	75,000	75,000	54,196	75,000
513 WORKER'S COMPENSATION INS	679,000	543,260	784,060	784,060	495,000
TOTAL EMPLOYEE BENEFITS	\$ 774,853	\$ 708,260	\$ 952,006	\$ 909,517	\$ 660,000
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/GOV'T AGENCIES	\$ 1,912,348	\$ 1,912,348	\$ 1,920,994	\$ 1,920,994	\$ 1,920,994
TOTAL PAYMENTS TO CITIES	\$ 1,912,348	\$ 1,912,348	\$ 1,920,994	\$ 1,920,994	\$ 1,920,994

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
58900 MISCELLANEOUS					
305 AUDIT SERVICES	\$ 41,139	\$ 41,200	\$ 41,200	\$ 41,131	\$ 54,607
308 CONSULTANTS	8,000	8,000	8,000	6,000	8,000
316 CONTRIBUTIONS	618,320	704,120	685,490	685,422	740,236
320 DUES AND MEMBERSHIPS	31,781	31,925	31,975	31,971	33,280
321 ENGINEERING SERVICES	-	10,000	10,000	1,725	10,000
331 LEGAL SERVICES	67,738	25,000	82,000	71,667	25,000
334 MAINTENANCE AGREEMENTS	-	4,000	4,000	3,577	4,000
335 MAINT. & REPAIR SERV. - BLDGS.	56,685	52,000	67,000	67,000	60,000
337 MAINT. & REPAIR SERV-OFF.EQUI	2,313	500	500	175	500
355 TRAVEL	350	900	900	632	900
399 OTHER CONTRACTED SERVICES	-	-	50,000	-	-
425 GASOLINE	-	75,000	300	-	100,000
502 BUILDING & CONTENTS INSUR.	43,755	48,200	43,150	42,746	64,300
505 JUDGMENTS	585,000	500,000	806,800	806,800	500,000
506 LIABILITY INSURANCE	684,475	755,000	391,200	390,119	420,700
508 PREMIUMS ON CORP SURETY BON	34,666	2,100	2,100	1,200	2,200
509 REFUNDS	-	-	-	-	-
510 TRUSTEE'S COMMISSION	765,332	837,000	837,000	808,719	868,700
540 TAX RELIEF PROGRAM	209,772	300,000	300,000	268,943	360,000
599 OTHER CHARGES	28,459	50,000	50,000	28,886	50,000
TOTAL MISCELLANEOUS	\$ 3,177,785	\$ 3,444,945	\$ 3,411,615	\$ 3,256,714	\$ 3,302,423
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 466,395	\$ -	\$ 373,500	\$ 373,500	\$ 35,000
TOTAL OPERATING TRANSFERS	\$ 466,395	\$ -	\$ 373,500	\$ 373,500	\$ 35,000
TOTAL EXPENDITURES: GENERAL FUND	\$ 67,013,316	\$ 72,506,418	\$ 73,981,374	\$ 70,101,874	\$ 73,677,077

SOLID WASTE/SANITATION FUND

The Solid Waste/ Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund is property taxes and the host agency surcharges.



Rutherford County • Solid Waste Department
(L-R) Randell (Mouse) Barrett, Willie Hayes, Tony Underwood, Roger Bauer, Rick Patterson

SOLID WASTE/SANITATION
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 1,104,856	\$ 1,057,500	\$ 1,177,500	\$ 1,157,845	\$ 1,185,000
CHARGES FOR SERVICES	1,733,893	1,135,000	1,305,000	1,299,073	1,105,000
OTHER LOCAL REVENUES	99,497	84,000	96,832	107,898	88,000
STATE REVENUES	174,908	283,811	292,811	290,882	301,500
OTHER SOURCES (NON-REVENUES)	100	-	-	-	-
TOTAL REVENUE	\$ 3,113,255	\$ 2,560,311	\$ 2,872,143	\$ 2,855,698	\$ 2,679,500

EXPENDITURES					
SANITATION EDUC/INFORMATION	\$ 119,309	\$ 132,936	\$ 132,936	\$ 131,306	\$ 134,389
CONVENIENCE CENTERS	2,016,849	2,003,085	2,070,885	1,941,357	1,918,828
OTHER WASTE COLLECTION	331,949	327,500	327,500	281,485	297,000
LANDFILL OPER & MAINT	911,366	997,701	997,701	853,110	738,929
POSTCLOSURE CARE COSTS	141,264	172,500	172,500	97,363	94,000
EMPLOYEE BENEFITS	59,100	52,240	52,240	52,239	48,000
MISCELLANEOUS	64,312	69,525	69,525	46,847	47,980
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,644,149	\$ 3,755,487	\$ 3,823,287	\$ 3,403,707	\$ 3,279,126

Beginning Fund Balance July 1,

\$ 4,513,018 **\$ 3,965,008**

Ending Fund Balance June 30,

\$ 3,965,008 **\$ 3,365,382**

**SOLID WASTE/SANITATION
FUND 116
STATEMENT OF ESTIMATED REVENUE**

REVENUES	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -
40120 TRUSTEE'S COLLECT. - PRIOR YR.	20,828	-	-	-	-
40130 CLERK & MASTER COLLECTIONS	9,127	-	-	-	-
40140 INTEREST AND PENALTY	3,632	-	-	-	-
40150 PICK-UP TAXES	2,958	-	-	-	-
40161 PAY IN LIEU OF TAXES - TVA	-	-	-	-	-
40210 LOCAL OPTION SALES TAX	1,068,312	1,057,500	1,177,500	1,157,845	1,185,000
40270 BUSINESS TAX	-	-	-	-	-
TOTAL LOCAL TAXES	\$ 1,104,856	\$ 1,057,500	\$ 1,177,500	\$ 1,157,845	\$ 1,185,000
CHARGES FOR SERVICES					
43110 TIPPING FEES	\$ 707,205	\$ 80,000	\$ 250,000	\$ 256,132	\$ 100,000
43112 SURCHARGE - HOST AGENCY	1,026,688	1,055,000	1,055,000	1,042,942	1,005,000
TOTAL CHARGES FOR SERVICES	\$ 1,733,893	\$ 1,135,000	\$ 1,305,000	\$ 1,299,073	\$ 1,105,000
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	\$ 93,792	\$ 84,000	\$ 94,000	\$ 96,541	\$ 88,000
44170 MISCELLANEOUS REFUNDS	2,069	-	2,382	2,382	-
44530 SALE OF EQUIPMENT	3,636	-	450	8,975	-
TOTAL OTHER LOCAL REVENUES	\$ 99,497	\$ 84,000	\$ 96,832	\$ 107,898	\$ 88,000
STATE REVENUES					
46170 SOLID WASTE GRANTS	\$ 8,329	\$ 27,500	\$ 27,500	\$ 32,329	\$ 12,500
49190 OTHER GENERAL GOVERNMENT GRANTS	-	-	1,000	1,000	-
46430 LITTER PROGRAM	101,763	107,005	115,005	108,175	106,000
46990 OTHER STATE REVENUES	64,816	149,306	149,306	149,378	183,000
TOTAL STATE REVENUES	\$ 174,908	\$ 283,811	\$ 292,811	\$ 290,882	\$ 301,500
OTHER SOURCES (NON-REVENUES)					
48130 CONTRIBUTIONS	\$ 100	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 100	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,113,255	\$ 2,560,311	\$ 2,872,143	\$ 2,855,698	\$ 2,679,500

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55720	SANITATION EDUC/INFORM.					
149	LABORERS	\$ 31,665	\$ 33,449	\$ 33,449	\$ 33,448	\$ 33,780
169	PART-TIME PERSONNEL	8,838	13,110	13,110	12,900	13,110
186	LONGEVITY PAY	525	550	550	550	575
189	OTHER SALARIES & WAGES	37,540	38,437	38,437	38,437	40,234
201	SOCIAL SECURITY	4,750	5,310	5,310	5,129	5,440
204	STATE RETIREMENT	9,002	9,360	9,360	9,351	9,540
205	EMPLOYEE AND DEPENDENT	12,820	14,970	14,961	14,961	15,330
212	EMPLOYER MEDICARE	1,111	1,250	1,250	1,199	1,280
355	TRAVEL	-	1,200	709	709	500
425	GASOLINE	-	4,000	5,800	5,263	4,000
429	INSTRUCTIONAL SUPP & MAT	2,238	2,300	2,800	2,797	2,500
499	OTHER SUPPLIES AND MATEF	10,820	9,000	7,200	6,561	8,100
SANITATION EDUC/INFORMATION		\$ 119,309	\$ 132,936	\$ 132,936	\$ 131,306	\$ 134,389
55732	CONVENIENCE CENTERS					
105	SUPERVISOR/DIRECTOR	\$ 56,200	\$ 57,541	\$ 61,289	\$ 61,288	\$ 60,151
141	FOREMAN	33,510	35,557	35,597	35,590	35,908
147	TRUCK DRIVERS	404,675	420,415	420,415	417,566	432,834
149	LABORERS	319,027	401,537	397,749	354,159	387,223
162	CLERICAL PERSONNEL	30,810	31,551	31,551	31,551	32,987
167	MAINTENANCE PERSONNEL	28,644	28,349	28,349	27,018	28,630
169	PART-TIME PERSONNEL	2,757	6,000	6,000	1,353	6,000
186	LONGEVITY PAY	3,025	3,250	3,250	3,250	3,600
187	OVERTIME PAY	20,498	25,000	25,000	24,316	25,000
201	SOCIAL SECURITY	52,362	62,580	62,580	55,937	62,770
204	STATE RETIREMENT	77,536	84,330	84,330	80,793	85,960
205	EMPLOYEE AND DEPENDENT	127,460	132,810	132,810	126,345	136,020
212	EMPLOYER MEDICARE	12,614	14,640	14,640	13,454	14,680
307	COMMUNICATION	11,367	15,000	15,000	11,286	12,000
309	CONTRACTS W/GOVERNMENT	-	-	8,800	8,797	-
312	CONTRACTS W/PRIVATE AGE	-	2,000	1,550	-	-
322	EVALUATION AND TESTING	973	1,250	1,250	852	1,250
335	MAINT. & REPAIR SERV. - BLDG	-	5,000	5,000	2,230	15,000
336	MAINT & REPAIR SERVICE - E	7,336	9,000	9,000	7,974	9,000
338	MAINT & REPAIR SERVICE - V	92,448	105,000	105,000	101,994	105,000
348	POSTAL CHARGES	3	100	100	15	100
351	RENTALS	13,300	15,225	15,675	15,660	18,500
353	TOW-IN SERVICES	-	1,500	1,500	330	1,500
355	TRAVEL	1,803	2,000	2,000	1,092	1,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55732	CONVENIENCE CENTERS (cont.)					
399	OTHER CONTRACTED SERVICE	\$ 11,966	\$ 15,000	\$ 15,000	\$ 8,875	\$ 15,000
402	ASPHALT	-	100,000	100,000	95,472	50,000
409	CRUSHED STONE	2,871	8,000	8,000	7,419	6,000
411	DATA PROCESSING SUPPLIES	600	600	600	577	600
412	DIESEL FUEL	148,174	145,000	215,000	209,968	160,000
418	EQUIPMENT & MACHINERY P	51,595	55,000	55,000	52,951	55,000
425	GASOLINE	9,573	10,000	10,000	9,360	10,000
435	OFFICE SUPPLIES	790	850	850	754	765
450	TIRES AND TUBES	42,783	42,500	42,500	37,187	30,000
451	UNIFORMS	5,437	6,000	6,000	5,263	6,000
452	UTILITIES	12,312	13,500	13,500	12,502	13,500
467	FENCING	9,000	30,000	30,000	19,240	10,000
499	OTHER SUPPLIES AND MATER	23,634	18,000	18,000	16,668	16,200
708	COMMUNICATION EQUIPMEN	1,270	-	-	-	1,400
709	DATA PROCESSING EQUIPME	778	4,000	4,000	185	1,000
717	MAINTENANCE EQUIPMENT	-	-	-	-	3,250
718	MOTOR VEHICLES	285,351	-	-	-	-
724	SITE DEVELOPMENT	19,837	50,000	39,000	38,862	25,000
733	SOLID WASTE EQUIPMENT	94,531	45,000	45,000	43,226	40,000
TOTAL CONVENIENCE CENTERS		\$ 2,016,849	\$ 2,003,085	\$ 2,070,885	\$ 1,941,357	\$ 1,918,828
55739	OTHER WASTE COLLECTION					
302	ADVERTISING	\$ 1,932	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
312	CONTRACTS W/PRIVATE AGE	276,370	265,000	265,000	239,105	265,000
499	OTHER SUPPLIES AND MATER	1,591	5,000	5,000	3,968	4,500
733	SOLID WASTE EQUIPMENT	52,056	55,000	55,000	38,412	25,000
TOTAL OTHER WASTE COLLECTION		\$ 331,949	\$ 327,500	\$ 327,500	\$ 281,485	\$ 297,000
55754	LANDFILL OPER. & MAINTENANCE					
105	SUPERVISOR/DIRECTOR	\$ 47,045	\$ 48,215	\$ 46,215	\$ 21,246	\$ -
142	MECHANICS	28,690	34,101	34,101	33,970	34,442
149	LABORERS	68,480	71,253	71,253	71,109	71,966
162	CLERICAL PERSONNEL	31,622	32,656	32,656	32,530	34,131
169	PART-TIME PERSONNEL	27,878	25,000	27,000	26,854	25,000
186	LONGEVITY PAY	950	1,050	1,050	1,050	1,150
187	OVERTIME PAY	16,499	15,624	15,624	11,688	15,624
201	SOCIAL SECURITY	13,276	14,130	14,130	11,414	11,310
204	STATE RETIREMENT	24,699	26,200	26,200	21,887	20,130

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55754	LANDFILL OPER. & MAINTENANCE (cont.)					
205	EMPLOYEE AND DEPENDENT	\$ 29,255	\$ 35,640	\$ 35,640	\$ 31,819	\$ 30,710
212	EMPLOYER MEDICARE	3,105	3,310	3,310	2,762	2,650
302	ADVERTISING	720	2,000	2,000	300	1,000
307	COMMUNICATION	6,474	6,000	6,000	4,665	2,500
312	CONTRACTS W/PRIVATE AGE	281,678	325,000	325,000	306,733	150,000
321	ENGINEERING SERVICES	175	6,000	2,500	1,309	2,000
336	MAINT. & REPAIR SERV. - EQU	30,313	17,000	17,000	13,094	17,000
338	MAINT & REPAIR SERVICE - V	1,892	3,000	3,000	300	2,000
348	POSTAL CHARGES	3	216	216	17	216
351	RENTALS	-	2,000	2,000	-	2,000
355	TRAVEL	6,513	5,000	5,000	2,218	1,000
359	DISPOSAL FEES	96,214	149,306	149,306	147,796	183,000
399	OTHER CONTRACTED SERVIC	1,163	3,500	3,500	1,795	2,000
409	CRUSHED STONE	31,653	30,000	33,500	33,283	20,000
411	DATA PROCESSING SUPPLIES	679	2,000	2,000	1,182	900
412	DIESEL FUEL	18,900	30,000	30,000	20,492	25,000
415	ELECTRICITY	2,796	4,000	4,000	2,925	3,500
417	EQUIPMENT PARTS - LIGHT	2,618	3,000	3,000	773	1,500
418	EQUIPMENT & MACHINERY P	62,665	40,000	39,100	13,292	40,000
420	FERTILIZER, LIME, CHEMICAL	7,271	7,500	7,500	5,824	7,500
424	GARAGE SUPPLIES	3,425	4,000	4,000	1,120	2,500
425	GASOLINE	10,558	8,000	8,000	7,366	3,000
433	LUBRICANTS	747	3,000	3,000	2,455	2,000
438	PIPE	-	1,500	1,500	922	-
442	PROPANE GAS	2,051	3,000	3,900	3,459	3,000
446	SMALL TOOLS	6,702	2,000	2,000	1,963	1,000
450	TIRES AND TUBES	3,206	2,500	2,500	578	2,000
451	UNIFORMS	2,807	4,000	4,000	2,641	3,200
453	VEHICLE PARTS	95	3,000	3,000	200	3,000
459	DRAINAGE MATERIALS	3,912	5,000	5,000	-	-
467	FENCING	3,308	4,000	4,000	4,000	2,000
499	OTHER SUPPLIES AND MATERIAL	8,228	15,000	15,000	6,080	9,000
709	DATA PROCESSING EQUIPMENT	1,370	-	-	-	-
718	MOTOR VEHICLES	21,733	-	-	-	-
TOTAL LANDFILL OPER. & MAINTENANCE		\$ 911,366	\$ 997,701	\$ 997,701	\$ 853,110	\$ 738,929

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
55770 POSTCLOSURE CARE COSTS					
312 CONTRACTS W/PRIVATE AGENCIES	\$ 107,431	\$ 110,000	\$ 110,000	\$ 79,847	\$ 60,000
321 ENGINEERING SERVICES	-	6,000	6,000	2,525	2,500
359 DISPOSAL FEES	-	4,000	4,000	-	4,000
366 CONTRACTS FOR POSTCLOSURE CARE	14,764	30,000	30,000	3,940	5,000
409 CRUSHED STONE	5,109	5,000	5,000	4,851	5,000
420 FERTILIZER, LIME, CHEMICALS & SOIL	2,500	2,500	2,500	-	2,500
463 TESTING	11,460	15,000	15,000	6,200	15,000
TOTAL POSTCLOSURE CARE COSTS	\$ 141,264	\$ 172,500	\$ 172,500	\$ 97,363	\$ 94,000
58600 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSATION	\$ -	\$ 5,000	\$ 5,000	\$ 4,999	\$ 5,000
513 WORKER'S COMPENSATION INSURANCE	59,100	47,240	47,240	47,240	43,000
TOTAL EMPLOYEE BENEFITS	\$ 59,100	\$ 52,240	\$ 52,240	\$ 52,239	\$ 48,000
58900 MISCELLANEOUS					
502 BUILDING AND CONTENTS INSURANCE	\$ 1,072	\$ 3,000	\$ 3,000	\$ 2,956	\$ 3,200
505 JUDGMENTS	10,000	11,000	11,000	11,000	11,000
506 LIABILITY INSURANCE	22,831	29,825	29,825	7,118	10,000
510 TRUSTEE'S COMMISSION	30,409	25,700	25,700	25,773	23,780
TOTAL MISCELLANEOUS	\$ 64,312	\$ 69,525	\$ 69,525	\$ 46,847	\$ 47,980
99100 OTHER USES					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ -	-	-	\$ -	-
EXPENDITURES; SOLID WASTE/SANITATION	\$ 3,644,149	\$ 3,755,487	\$ 3,823,287	\$ 3,403,707	\$ 3,279,126

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

The Industrial/ Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on long-term notes receivable is the major funding sources.



Smyrna/Rutherford County Airport

**INDUSTRIAL/ECONOMIC DEVELOPMENT
FUND 119
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 131,202	\$ 128,499	\$ 128,499	\$ 128,499	\$ 121,258
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44540 SALE OF PROPERTY	41,055	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 172,257	\$ 128,499	\$ 128,499	\$ 128,499	\$ 121,258
OPERATING TRANSFERS					
49800 OPERATING TRANSFERS	\$ 402,207	\$ -	\$ -		\$ -
TOTAL OPERATING TRANSFERS	\$ 402,207	\$ -	\$ -	\$ -	\$ -
TOTAL INDUST./ECON.DEV. REVENUES	\$ 574,464	\$ 128,499	\$ 128,499	\$ 128,499	\$ 121,258
EXPENDITURES					
58120 INDUSTRIAL DEVELOPMENT					
310 CONTRACTS W/ OTHER PUBLIC AGENCIES	\$ 105,280	\$ 105,280	\$ 105,280	\$ 105,280	\$ 105,280
316 CONTRIBUTIONS	96,500	96,500	96,500	96,500	96,500
510 TRUSTEE'S COMMISSION	1,312	1,285	1,285	1,285	1,213
TOTAL INDUSTRIAL DEVELOPMENT	\$ 203,092	\$ 203,065	\$ 203,065	\$ 203,065	\$ 202,993
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/ GOVERN. AGENCIES	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030
TOTAL PAYMENTS TO CITIES	\$ 17,030				
TOTAL EXPENDITURES	\$ 220,122	\$ 220,095	\$ 220,095	\$ 220,095	\$ 220,023
Adj. Beginning Fund Balance July 1,				\$ 252,471	\$ 246,636
Pay back of Principal				\$ 85,761	\$ 93,002
Ending Fund Balance June 30,				\$ 246,636	\$ 240,873

DRUG CONTROL FUND

Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which reclassified the Drug Control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes: (1) local drug enforcement program; (2) local drug education program; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



Rutherford County Sheriff's Office • Interstate Crime Enforcement (ICE) Unit
(L-R) Sgt. Shawn Applegate, K-9 Jett, Christian Wrather, Sgt. Lee Young, K-9 Arak,
Lt. Chris Haynes, K-9 Dawi, Will Holton, K-9 Aki, Scott Lawson, James Davis

DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
FINES, FORFEITURES & PENALTIES					
40390 OTHER STATUTORY LOCAL TAXES	\$ 21,743	\$ -	\$ 50,000	\$ 49,730	\$ -
42140 DRUG CONTROL FINES-CIRCUIT CT.	114,540	110,000	120,000	117,409	115,000
42340 DRUG CONTROL FINES-GEN. SESS. CT.	163,393	180,000	195,000	183,288	180,000
42910 PROCEEDS FROM CONFISCATED PROP	249,039	425,000	425,000	364,664	425,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 548,714	\$ 715,000	\$ 790,000	\$ 715,090	\$ 720,000
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 70,757	\$ 52,250	\$ 52,250	\$ 51,943	\$ 18,500
TOTAL OTHER LOCAL REVENUES	\$ 70,757	\$ 52,250	\$ 52,250	\$ 51,943	\$ 18,500
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ 12,693	\$ 12,692	\$ -
TOTAL OTHER LOCAL REVENUES	\$ -	\$ -	\$ 12,693	\$ 12,692	\$ -
TOTAL DRUG CONTROL REVENUES	\$ 619,472	\$ 767,250	\$ 854,943	\$ 779,725	\$ 738,500

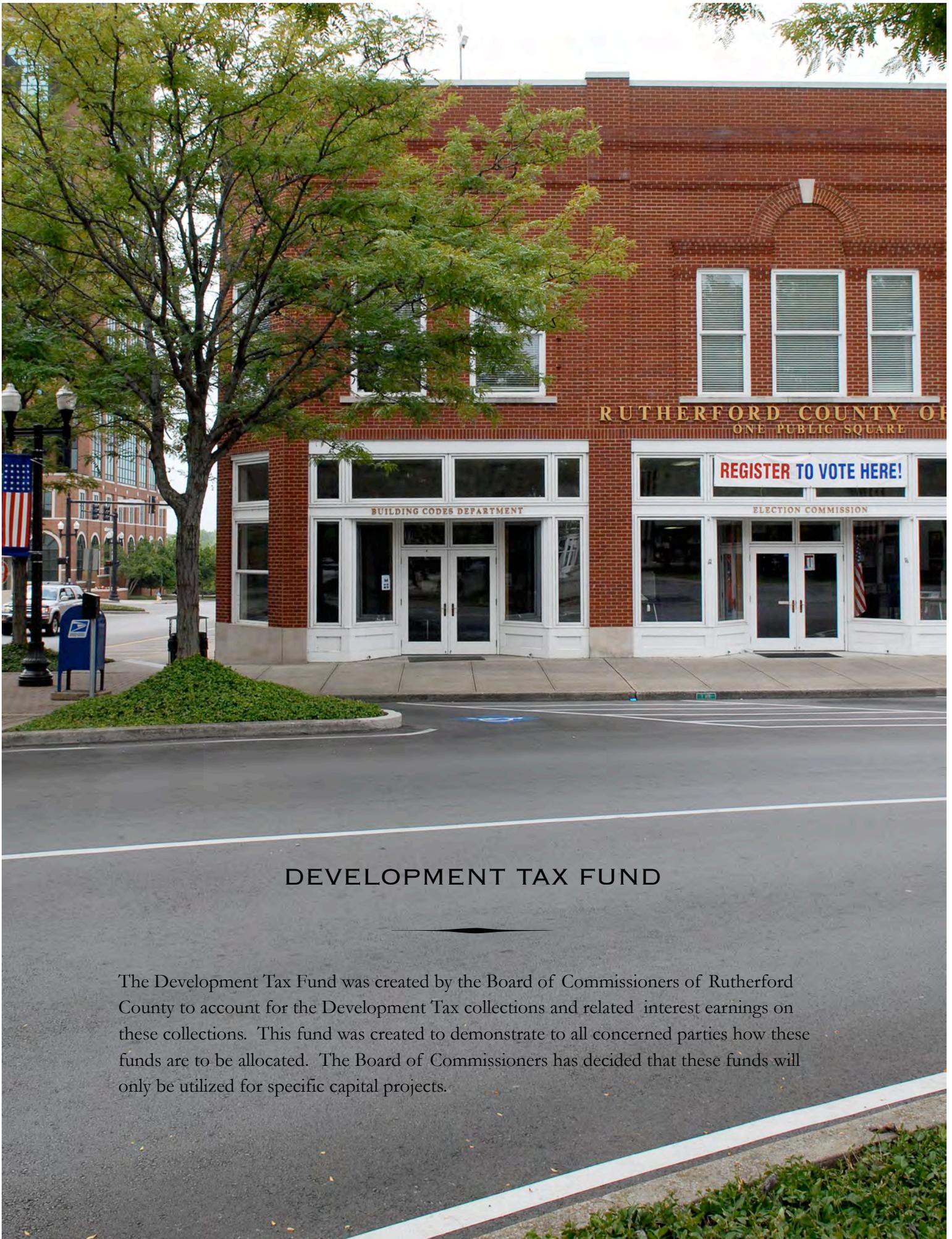
EXPENDITURES					
54150 DRUG ENFORCEMENT					
186 LONGEVITY PAY	\$ 975	\$ 1,750	\$ 1,750	\$ 1,650	\$ 1,850
187 OVERTIME PAY	82,085	70,000	100,000	84,393	85,000
189 OTHER SALARIES & WAGES	272,855	309,877	309,877	306,293	317,798
196 IN-SERVICE TRAINING	10,220	40,000	40,000	15,804	40,000
201 SOCIAL SECURITY	21,371	23,670	25,530	23,526	25,090
204 STATE RETIREMENT	45,949	49,270	53,145	50,649	51,760
205 EMPLOYEE & DEPENDENT INSURANCE	49,086	54,020	54,020	50,769	49,820
212 EMPLOYER MEDICARE	4,998	5,540	5,975	5,502	5,870
309 CONTRACTS W/GOVERNMENT AGENC	-	-	9,370	9,370	-
319 CONFIDENTIAL DRUG ENFORCEMENT	166,500	225,000	179,460	120,000	225,000
338 MAINT. & REPAIR SERV.- VEHICLE	13,896	35,000	35,000	19,263	35,000
357 VETERINARY SERVICES	1,142	2,500	2,500	1,500	2,500
401 ANIMAL FOOD & SUPPLIES	-	2,000	2,000	1,000	2,500
431 LAW ENFORCEMENT SUPPLIES	709	3,500	3,500	1,552	4,000
451 UNIFORMS	2,348	5,000	5,000	1,071	2,000
499 OTHER SUPPLIES AND MATERIALS	13,658	20,000	20,000	16,251	20,000
510 TRUSTEE'S COMMISSION	6,251	8,000	8,000	8,005	7,400
716 LAW ENFORCEMENT EQUIPMENT	32,115	25,000	23,000	7,405	10,000
718 MOTOR VEHICLES	97,642	34,000	48,073	46,390	30,000
TOTAL DRUG ENFORCEMENT	\$ 821,801	\$ 914,127	\$ 926,200	\$ 770,393	\$ 915,588

Adj. Beginning Fund Balance July 1,

\$ 1,179,523 \$ 1,188,856

Ending Fund Balance June 30,

\$ 1,188,856 \$ 1,011,768



DEVELOPMENT TAX FUND

The Development Tax Fund was created by the Board of Commissioners of Rutherford County to account for the Development Tax collections and related interest earnings on these collections. This fund was created to demonstrate to all concerned parties how these funds are to be allocated. The Board of Commissioners has decided that these funds will only be utilized for specific capital projects.

**DEVELOPMENT TAX FUND
FUND 125**

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40285 OTHER CO. LOCAL OPTION TAXES	\$ 6,229,125	\$ 6,000,000	\$ 4,200,000	\$ 3,960,000	\$ 3,500,000
TOTAL LOCAL TAXES	\$ 6,229,125	\$ 6,000,000	\$ 4,200,000	\$ 3,960,000	\$ 3,500,000
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 308,597	\$ 212,500	\$ 231,200	\$ 232,701	\$ 92,500
44170 MISCELLANEOUS REFUNDS	-	-	828	828	-
TOTAL OTHER LOCAL REVENUES	\$ 308,597	\$ 212,500	\$ 232,028	\$ 233,529	\$ 92,500
OTHER FEDERAL THROUGH STATE					
47590 OTHER FEDERAL THROUGH STATE		\$ -	\$ 54,171	\$ 54,171	\$ -
TOTAL LOCAL TAXES	\$ -	\$ -	\$ 54,171	\$ 54,171	\$ -
OTHER SOURCES (NON-REVENUE)					
49800 OPERATING TRANSFERS	\$ 481	\$ -	\$ 18,245	\$ 18,245	\$ -
TOTAL LOCAL TAXES	\$ 481	\$ -	\$ 18,245	\$ 18,245	\$ -
REVENUES: DEVELOPMENT TAX FUND	\$ 6,538,203	\$ 6,212,500	\$ 4,504,444	\$ 4,265,945	\$ 3,592,500

EXPENDITURES					
51000 OTHER GENERAL ADMINISTRATION					
510 TRUSTEES COMMISSION	\$ 65,415	\$ 62,125	\$ 62,125	\$ 42,352	\$ 35,925
TOTAL OTHER GENERAL ADMINISTRATION	\$ 65,415	\$ 62,125	\$ 62,125	\$ 42,352	\$ 35,925
91110 GENERAL ADMINISTRATION PROJECT					
706 BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
718 MOTOR VEHICLES	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION PROJECT	\$ -				
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 6,383,525	\$ 5,940,200	\$ 7,290,200	\$ 5,718,549	\$ 3,584,835
TOTAL OPERATING TRANSFERS	\$ 6,383,525	\$ 5,940,200	\$ 7,290,200	\$ 5,718,549	\$ 3,584,835
91900 OTHER GENERAL GOVERNMENT PROJECTS					
715 LAND	\$ 37,937	\$ -	\$ 89,440	\$ 89,440	\$ -
TOTAL OPERATING TRANSFERS	\$ 37,937	\$ -	\$ 89,440	\$ 89,440	\$ -
EXPENDITURES: DEVELOPMENT TAX FUND	\$ 6,486,876	\$ 6,002,325	\$ 7,441,765	\$ 5,850,341	\$ 3,620,760

Beginning Undesignated Fund Balance July 1,	\$ 4,949,745	\$ 3,365,349
Ending Undesignated Fund Balance June 30,	\$ 3,365,349	\$ 3,337,089

Designation for debt service \$975,000 \$975,000

**DEVELOPMENT TAX FUND
FUND 125
OPERATING TRANSFERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

		<u>BUDGET</u>
OPERATING TRANSFERS		
99100-590 Transfers to Other Funds		
Debt Service - 1/2 Development Tax Collections		\$ 1,750,000
General Fund:		
<i>Election Commission</i>		
DP Equip., Furniture & Fixtures	\$	12,000
<i>Geographic Information Systems:</i>		
DP Equip. & Other Capital Outlay -		545,000
<i>County Buildings</i>		
Building Improvements & Vehicle		78,085
<i>Planning</i>		
Land Use Study		75,000
<i>Accounting & Budget</i>		
Office Equipment		7,700
<i>Property Assessor</i>		
Office Equipment		45,000
<i>Information Technology</i>		
DP Equipment		205,000
<i>Sheriff's Department</i>		
Communication & DP Equip.		60,000
Law Enforcement Equipment		50,000
Motor Vehicles & Cameras		632,000
<i>Jail</i>		
Building Improvements		15,000
Equip.-Communication, DP & Food		49,800
<i>Disaster Relief</i>		
Equip.-Communication & DP		14,000
<i>Ambulance Service</i>		
Other Equipment		46,250
Total to General Fund	<u>\$</u>	<u>1,834,835</u> \$ 1,834,835
TOTAL OPERATING TRANSFERS		<u><u>\$ 3,584,835</u></u>

HIGHWAY FUND

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



**HIGHWAY
FUND 131**
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	\$ 460,547	\$ 470,967	\$ 484,667	\$ 481,911	\$ 501,041
LOCAL TAXES	3,742,475	3,758,570	4,007,270	3,892,813	3,966,000
OTHER LOCAL REVENUES	390,626	281,750	529,500	580,236	130,200
STATE OF TENNESSEE REVENUES	4,097,724	3,702,500	4,182,420	4,183,654	3,702,500
FEDERAL GOVERNMENT	-	-	-	-	-
OTHER SOURCES (NON-REVENUE)	-	-	190	236	-
REVENUE: ROAD AND BRIDGE	\$ 8,691,372	\$ 8,213,787	\$ 9,204,047	\$ 9,138,849	\$ 8,299,741

EXPENDITURES					
ADMINISTRATION	\$ 564,159	\$ 681,863	\$ 681,863	\$ 592,371	\$ 699,425
HIGHWAY & BRIDGE MNT.	5,060,703	5,564,585	5,660,085	5,283,283	5,603,621
OPER. & MAINT. OF EQUIP.	708,906	1,193,600	1,193,600	878,426	1,266,020
QUARRY OPERATIONS	402,049	504,650	504,650	395,959	458,303
OTHER CHARGES	387,603	539,585	539,585	352,381	502,578
EMPLOYEE BENEFITS	181,077	177,600	243,200	225,915	199,160
CAPITAL OUTLAY	949,666	934,860	1,634,860	1,200,155	934,860
TRANSFERS OUT	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	\$ 8,254,163	\$ 9,596,743	\$ 10,457,843	\$ 8,928,490	\$ 9,663,967

Adj. Beginning Undesignated Fund Balance July 1,	\$ 5,962,894	\$ 6,173,253
Ending Undesignated Fund Balance June 30,	\$ 6,173,253	\$ 4,809,027

Designation for Public Works \$ 886,570

FUND 131
HIGHWAY
STATEMENT OF ESTIMATED REVENUES

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	\$ 439,062	\$ 453,695	\$ 468,695	\$ 467,343	\$ 486,909
40120	TRUSTEE'S COLL - PRIOR YEAR	10,511	8,800	8,000	7,746	7,100
40130	CLERK & MASTER COLLECTION	5,497	4,510	4,510	3,468	3,690
40140	INTEREST AND PENALTY	2,265	1,700	1,700	1,776	1,640
40150	PICK-UP TAXES	3,149	2,200	1,700	1,517	1,640
40161	PMNTS IN LIEU OF TAXES - TV	62	62	62	62	62
TOTAL COUNTY PROPERTY TAXES		\$ 460,547	\$ 470,967	\$ 484,667	\$ 481,911	\$ 501,041
LOCAL TAXES						
40210	LOCAL OPTION SALES TAX	\$ 356,104	\$ 352,500	\$ 395,700	\$ 385,948	\$ 395,000
40240	WHEEL TAX	2,685,121	2,745,000	2,871,000	2,853,617	2,850,000
40270	BUSINESS TAX	10,753	11,070	12,570	11,648	11,000
40280	MINERAL SEVERANCE TAX	690,497	650,000	728,000	641,600	710,000
TOTAL LOCAL TAXES		\$ 3,742,475	\$ 3,758,570	\$ 4,007,270	\$ 3,892,813	\$ 3,966,000
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 323,488	\$ 256,750	\$ 277,000	\$ 263,836	\$ 105,200
44130	SALE OF MATERIALS & SUPPL	67,084	25,000	252,500	269,625	25,000
44520	INSURANCE RECOVERY	55	-	-	-	-
44530	SALE OF EQUIPMENT	-	-	-	46,775	-
TOTAL OTHER LOCAL REVENUES		\$ 390,626	\$ 281,750	\$ 529,500	\$ 580,236	\$ 130,200
STATE OF TENNESSEE REVENUES						
46410	BRIDGE PROGRAM	\$ -	\$ 51,000	\$ -	\$ -	\$ 51,000
46420	STATE AID PROGRAM	756,895	280,000	789,310	789,308	280,000
46810	FLOOD CONTROL	10,249	10,000	11,610	11,609	10,000
46920	GASOLINE & MOTOR FUEL TAX	3,184,155	3,215,000	3,235,000	3,236,553	3,215,000
46930	GASOLINE INSPECTION FEES	146,425	146,500	146,500	146,184	146,500
TOTAL STATE REVENUES		\$ 4,097,724	\$ 3,702,500	\$ 4,182,420	\$ 4,183,654	\$ 3,702,500
FEDERAL GOVERNMENT						
47590	OTHER FEDERAL THRU THE ST	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES		\$ -				
OTHER SOURCES (NON-REVENUE)						
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ 190	\$ 236	\$ -
49800	TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REV)		\$ -	\$ -	\$ 190	\$ 236	\$ -
REVENUE: ROAD AND BRIDGE		\$ 8,691,372	\$ 8,213,787	\$ 9,204,047	\$ 9,138,849	\$ 8,299,741

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 95,674	\$ 100,458	\$ 100,458	\$ 100,458	\$ 105,370
103	ASSISTANT(S)	54,300	57,600	57,600	57,596	59,620
161	SECRETARY(S)	70,604	75,440	75,440	75,431	78,080
186	LONGEVITY	1,000	1,075	1,075	1,075	1,150
187	OVERTIME PAY	-	1,500	1,500	217	1,500
191	BOARD & COMMITTEE MEMBERSHIP	24,900	25,200	25,200	24,900	25,200
201	SOCIAL SECURITY	14,944	16,200	16,200	15,539	16,790
204	STATE RETIREMENT	28,606	30,480	30,480	30,310	31,420
205	EMPLOYEE & DEPENDENT INSURANCE	23,734	27,120	27,120	24,322	24,950
212	EMPLOYER MEDICARE	3,495	3,790	3,790	3,686	3,925
307	COMMUNICATION	4,696	7,000	7,000	4,464	7,000
320	DUES AND MEMBERSHIPS	6,881	7,000	7,000	6,881	7,000
328	JANITORIAL SERVICES	6,846	9,000	9,000	6,780	9,000
332	LEGAL NOT, RECORDING, CT CLERK	1,111	2,500	2,500	2,491	2,500
337	MAINT. & REPAIR - OFFICE EQUIPMENT	720	1,000	1,000	468	1,000
348	POSTAL CHARGES	632	800	800	782	800
349	PRINTING, STATIONERY & FILING	280	2,000	2,000	1,406	2,000
355	TRAVEL	240	1,000	1,000	520	1,000
413	DRUGS & MEDICAL SUPPLIES	413	1,500	1,500	402	1,500
415	ELECTRICITY	14,272	16,900	16,900	16,249	18,000
434	NATURAL GAS	14,218	25,000	25,000	15,506	25,000
435	OFFICE SUPPLIES	1,503	1,800	1,800	1,548	1,620
454	WATER AND SEWER	3,939	4,500	4,500	4,500	8,000
502	BUILDING AND CONTENTS INSURANCE	3,224	12,000	12,000	9,782	12,000
506	LIABILITY INSURANCE	99,094	150,000	150,000	93,374	150,000
510	TRUSTEE'S COMMISSION	81,322	91,000	91,000	87,532	95,000
599	OTHER CHARGES	5,697	6,000	6,000	5,532	6,000
719	OFFICE EQUIPMENT	1,815	4,000	4,000	624	4,000
TOTAL ADMINISTRATION		\$ 564,159	\$ 681,863	\$ 681,863	\$ 592,371	\$ 699,425
62000	HIGHWAY & BRIDGE MAINT.					
141	FOREMEN	\$ 193,230	\$ 240,735	\$ 240,735	\$ 240,030	\$ 249,560
143	EQUIPMENT OPERATORS	652,877	773,000	773,000	673,090	791,180
147	TRUCK DRIVERS	291,083	375,800	375,800	317,801	384,840
149	LABORERS	27,666	47,300	47,300	21,546	38,980
186	LONGEVITY	9,100	10,025	10,025	10,000	10,325
187	OVERTIME PAY	4,258	15,000	15,000	4,471	15,000
201	SOCIAL SECURITY	69,003	90,600	90,600	73,974	92,370
204	STATE RETIREMENT	150,788	188,900	188,900	161,800	190,550
205	EMPLOYEE AND DEPENDENT INSURANCE	276,592	348,120	348,120	297,542	355,216
212	EMPLOYER MEDICARE	16,138	21,105	21,105	17,300	21,600
321	ENGINEERING SERVICES	8,885	20,000	20,000	6,515	20,000
399	OTHER CONTRACTED SERVICES	95,512	100,000	100,000	93,152	100,000
402	ASPHALT	3,197,353	3,200,000	3,295,500	3,290,371	3,200,000
426	GENERAL CONSTRUCTION MATERIALS	4,628	10,000	10,000	9,467	10,000
440	PIPE-METAL	24,014	50,000	50,000	25,755	50,000

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
62000 HIGHWAY & BRIDGE MAINT. (cont.)						
443	ROAD SIGNS	\$ 19,690	\$ 22,000	\$ 22,000	\$ 19,465	\$ 22,000
444	SALT	-	30,000	30,000	-	30,000
451	UNIFORMS	19,886	22,000	22,000	21,004	22,000
TOTAL HIGHWAY & BRIDGE MAINTEN		\$ 5,060,703	\$ 5,564,585	\$ 5,660,085	\$ 5,283,283	\$ 5,603,621
63100 OPERATION & MAINT. OF EQUIP.						
141	FOREMEN	\$ 40,000	\$ 42,440	\$ 42,440	\$ 42,433	\$ 43,925
142	MECHANIC(S)	130,274	195,555	195,555	135,744	203,760
149	LABORERS	51,030	55,295	55,295	55,285	56,285
186	LONGEVITY	2,075	1,675	1,675	1,675	1,825
187	OVERTIME PAY	1,677	5,000	5,000	2,114	5,000
201	SOCIAL SECURITY	13,399	18,500	18,500	13,973	19,120
204	STATE RETIREMENT	29,055	38,700	38,700	30,629	39,445
205	EMPLOYEE & DEPENDENT INS	45,578	67,100	67,100	54,243	65,190
212	EMPLOYER MEDICARE	3,134	4,335	4,335	3,268	4,470
336	MAINT. & REPAIR - EQUIP.	48,037	100,000	100,000	64,107	100,000
399	OTHER CONTRACTED SERVICE	23,208	35,000	35,000	19,905	35,000
412	DIESEL FUEL	131,705	250,000	250,000	225,961	300,000
418	EQUIPMENT AND MACHINERY	68,690	200,000	200,000	79,749	200,000
424	GARAGE SUPPLIES	3,426	10,000	10,000	8,423	10,000
425	GASOLINE	54,464	70,000	70,000	70,000	84,000
433	LUBRICANTS	16,930	20,000	20,000	6,466	20,000
450	TIRES AND TUBES	33,460	60,000	60,000	53,863	60,000
499	OTHER SUPPLIES AND MATER	12,765	20,000	20,000	10,588	18,000
TOTAL OPER. & MAINT. OF EQUIP.		\$ 708,906	\$ 1,193,600	\$ 1,193,600	\$ 878,426	\$ 1,266,020
63400 QUARRY OPERATIONS						
141	FOREMEN	\$ 37,264	\$ 39,615	\$ 39,615	\$ 38,596	\$ 40,998
142	MECHANIC(S)	26,662	28,380	28,380	28,376	29,405
143	EQUIPMENT OPERATORS	59,550	63,210	63,210	63,202	65,430
147	TRUCK DRIVERS	78,810	83,680	83,680	75,869	81,000
162	CLERICAL PERSONNEL	21,922	23,450	23,450	22,634	24,290
186	LONGEVITY	1,550	1,725	1,725	1,725	1,700
187	OVERTIME PAY	-	1,000	1,000	-	1,000
201	SOCIAL SECURITY	13,347	14,930	14,930	13,645	15,000
204	STATE RETIREMENT	29,145	31,130	31,130	29,745	30,000
205	EMPLOYEE & DEPENDENT INS	52,931	57,240	57,240	51,829	54,190
212	EMPLOYER MEDICARE	3,121	3,490	3,490	3,191	3,490
307	COMMUNICATION	567	800	800	583	800
323	EXPLOSIVE AND DRILLING SE	-	50,000	50,000	3,500	30,000
415	ELECTRICITY	47,607	51,500	51,500	50,089	51,500
418	EQUIPMENT & MACHINERY PA	28,197	50,000	50,000	12,322	25,000
419	EXPLOSIVES & DRILLING SUP	-	-	-	-	-
454	WATER AND SEWER	311	500	500	395	500
706	BUILDING CONSTRUCTION	1,065	4,000	4,000	259	4,000
TOTAL QUARRY OPERATIONS		\$ 402,049	\$ 504,650	\$ 504,650	\$ 395,959	\$ 458,303

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
65000	OTHER CHARGES					
103	ASSISTANT (S)	\$ 48,790	\$ 51,825	\$ 51,825	\$ 51,825	\$ 56,008
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000
141	FOREMEN	35,990	38,240	38,240	38,233	39,615
143	EQUIPMENT OPERATORS	26,132	29,405	29,405	27,901	85,135
147	TRUCK DRIVERS	49,440	52,515	52,515	52,511	-
161	SECRETARY (S)	31,010	32,935	32,935	32,935	36,610
186	LONGEVITY PAY	175	575	575	575	625
187	OVERTIME PAY	-	2,500	2,500	-	2,500
196	IN-SERVICE TRAINING	4,783	10,000	10,000	4,321	5,000
201	SOCIAL SECURITY	11,485	13,500	13,500	12,238	14,280
204	STATE RETIREMENT	26,018	28,100	28,100	27,625	29,470
205	EMPLOYEE & DEPENDENT INS	47,353	48,840	48,840	48,598	49,800
212	EMPLOYER MEDICARE	2,686	3,150	3,150	2,862	3,335
307	COMMUNICATION	1,708	2,000	2,000	1,441	2,000
332	LEGAL NOTICES	257	500	500	41	500
336	MAINT. & REPAIR SERV. - EQU	890	15,000	15,000	4,005	15,000
349	PRINTING, STATIONERY & FO	-	500	500	141	500
351	RENTALS	-	10,000	10,000	69	-
355	TRAVEL	3,471	8,000	8,000	3,313	4,000
399	OTHER CONTRACTED SERVICE	-	10,000	10,000	-	15,000
409	CRUSHED STONE	-	2,000	2,000	-	2,000
411	DATA PROCESSING SUPPLIES	981	1,000	1,000	-	900
412	DIESEL FUEL	7,621	15,000	15,000	15,000	20,000
418	EQUIPMENT & MACHINERY PA	9,087	20,000	20,000	933	20,000
425	GASOLINE	3,270	8,000	8,000	8,000	8,000
426	GENERAL CONSTRUCTION MA	2,246	8,000	8,000	1,958	8,000
433	LUBRICANTS	9	1,000	1,000	85	1,000
435	OFFICE SUPPLIES	270	2,000	2,000	504	1,800
440	PIPE - METAL	1,733	10,000	10,000	1,719	10,000
450	TIRES AND TUBES	2,507	5,000	5,000	1,975	5,000
499	OTHER SUPPLIES AND MATER	431	5,000	5,000	3,571	4,500
506	LIABILITY INSURANCE	-	15,000	15,000	-	12,000
790	OTHER EQUIPMENT	59,259	80,000	80,000	-	40,000
TOTAL OTHER CHARGES		\$ 387,603	\$ 539,585	\$ 539,585	\$ 352,381	\$ 502,578
66000	EMPLOYEE BENEFITS					
210	UNEMPLOYMENT COMPENSA	\$ 4,492	\$ 8,000	\$ 8,000	\$ 6,055	\$ 8,000
299	OTHER FRINGE BENEFITS	39,585	45,600	45,600	30,259	45,600
513	WORKER'S COMPENSATION IN	137,000	124,000	189,600	189,600	145,560
TOTAL EMPLOYEE BENEFITS		\$ 181,077	\$ 177,600	\$ 243,200	\$ 225,915	\$ 199,160

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
68000 CAPITAL OUTLAY					
705 BRIDGE CONSTRUCTION	\$ 76,458	\$ 150,000	\$ 150,000	\$ 44,377	\$ 150,000
707 BUILDING IMPROVEMENTS	528	5,000	5,000	-	5,000
714 HIGHWAY EQUIPMENT	112,820	500,000	500,000	175,918	500,000
726 STATE AID PROJECTS	759,860	279,860	979,860	979,860	279,860
TOTAL CAPITAL OUTLAY	\$ 949,666	\$ 934,860	\$ 1,634,860	\$ 1,200,155	\$ 934,860
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: ROAD AND BRIDGE	\$ 8,254,163	\$ 9,596,743	\$ 10,457,843	\$ 8,928,490	\$ 9,663,967

GENERAL PURPOSE SCHOOL FUND

The General Purpose School Fund is used to account for the general operations of the school department. Forty-one percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generated revenues. Fifty-nine percent of funds necessary for operations is projected to come from the state and federal government and other outside sources.



GENERAL PURPOSE SCHOOL FUND

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 89,098,979	\$ 90,270,393	\$ 90,502,393	\$ 90,463,861	\$ 94,423,408
LICENSES AND PERMITS	15,671	16,000	16,000	15,148	15,500
CHARGES FOR CURRENT SERVICES	186,106	288,500	208,500	189,686	198,500
OTHER LOCAL REVENUES	2,177,289	1,660,956	2,373,875	2,365,263	962,723
STATE OF TENNESSEE REVENUES	112,172,697	126,785,651	131,008,828	132,029,046	137,480,165
FEDERAL GOVERNMENT	5,745,145	978,500	948,709	993,364	950,833
OTHER SOURCES (NON-REVENUE)	37,514	-	165,884	116,495	9,000
REVENUE: GENERAL PURPOSE SCHOOL	\$ 209,433,401	\$ 220,000,000	\$ 225,224,189	\$ 226,172,862	\$ 234,040,129

EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 106,686,446	\$ 117,153,976	\$ 119,702,657	\$ 118,006,650	\$ 123,815,684
ALTERNATIVE INSTRUCTION	1,369,919	1,449,436	1,465,134	1,446,583	1,477,332
SPECIAL EDUCATION PRG.	16,992,967	18,709,863	19,630,330	19,179,866	20,819,176
VOCATIONAL EDUCATION	7,580,514	8,084,704	8,418,244	8,223,019	8,833,260
ADULT EDUCATION PRG.	407,565	491,629	482,257	438,080	490,236
ATTENDANCE	450,855	523,693	565,583	564,204	574,146
HEALTH SERVICES	1,867,450	2,261,596	2,292,156	2,236,013	2,644,982
OTHER STUDENT SUPPORT	5,419,903	5,970,821	6,554,127	6,350,675	6,906,222
REGULAR INSTRUCTION PRG	7,047,745	7,482,637	7,774,097	7,579,628	8,213,747
ALTERNATIVE INSTRUCTION PRG	552,421	557,224	681,884	627,813	664,704
SPECIAL EDUCATION PRG	892,792	973,379	990,811	960,524	1,006,872
VOCATIONAL EDUCATION	118,723	118,429	118,419	115,064	146,286
ADULT PROGRAM	153,912	181,101	176,349	163,361	187,140
BOARD OF EDUCATION	3,840,865	4,083,156	4,752,312	4,481,490	4,260,315
OFFICE OF SUPERINTENDENT	522,579	562,112	526,801	503,994	553,270
OFFICE OF PRINCIPAL	11,322,294	13,028,517	13,158,735	12,893,649	13,680,256
FISCAL SERVICES	649,296	782,833	784,719	774,784	801,394
HUMAN RESOURCES/PERSONNEL	350,728	371,543	381,801	365,762	385,055
OPERATION OF PLANT	15,367,465	16,798,690	17,389,053	17,386,222	17,614,908
MAINTENANCE OF PLANT	4,617,686	5,641,336	5,588,593	5,576,714	5,785,672
TRANSPORTATION	9,120,892	10,002,066	10,102,256	10,028,283	11,301,756
CENTRAL AND OTHER	1,690,470	1,916,510	1,929,475	1,872,584	2,119,605
FOOD SERVICE	5,165,584	-	-	-	-
COMMUNITY SERVICES	666,228	46,023	53,224	35,584	45,000
EARLY CHILDHOOD EDUCATION	482,289	2,023,497	798,421	751,489	898,491
REGULAR CAPITAL OUTLAY	139,238	95,000	687,138	675,497	95,000
EDUCATION PRINCIPAL	-	561,429	561,429	561,429	581,429
EDUCATION INTEREST	-	128,800	128,800	128,800	109,200
EDUCATION OTHER DEBT SERVICE	-	-	250	250	250
OPERATING TRANSFERS	3,900,218	-	7,320,649	7,320,649	-
EXPEND.: GENERAL PURPOSE SCHOOL	\$ 207,377,045	\$ 220,000,000	\$ 233,015,704	\$ 229,248,660	\$ 234,011,388

Adj. Beginning Fund Balance July 1,

\$ 12,900,543 **\$ 9,824,745**

Ending Fund Balance June 30,

\$ 9,824,745 **\$ 9,853,486**

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 47,536,542	\$ 45,335,129	\$ 46,585,129	\$ 46,777,151	\$ 50,391,295
40120	TRUSTEE'S COLLECT. - PRIOR Y	842,643	954,500	836,000	838,677	718,000
40130	CLERK & MASTER COLLECTION	439,529	488,330	371,330	376,397	369,300
40140	INTEREST AND PENALTY	191,661	184,230	191,230	191,461	164,140
40150	PICK-UP TAXES	299,033	235,300	160,300	156,942	164,140
40161	PAY IN LIEU OF TAXES - TVA	8,005	7,384	7,384	6,229	6,213
40162	PMNTS IN LIEU OF TAXES - LOC	585,297	560,000	620,000	650,237	585,000
40210	LOCAL OPTION SALES TAX	35,001,427	38,300,000	37,243,000	37,056,391	37,700,000
40240	WHEEL TAX	3,005,526	3,073,300	3,221,300	3,201,460	3,197,320
40270	BUSINESS TAX	1,164,019	1,105,720	1,248,720	1,189,181	1,108,000
40350	INTERSTATE TELECOMMUNICA	25,298	26,500	18,000	19,735	20,000
TOTAL LOCAL TAXES		\$ 89,098,979	\$ 90,270,393	\$ 90,502,393	\$ 90,463,861	\$ 94,423,408
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	\$ 15,671	\$ 16,000	\$ 16,000	\$ 15,148	\$ 15,500
TOTAL LICENSES AND PERMITS		\$ 15,671	\$ 16,000	\$ 16,000	\$ 15,148	\$ 15,500
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	\$ 141,050	\$ 140,000	\$ 140,000	\$ 113,951	\$ 140,000
43515	TUITION - OTHER STATE SYSTEMS	-	-	-	1,500	-
43517	TUITION - OTHER	45,056	46,000	56,000	60,355	46,000
43541	CONTRACT ADM SRVS/OTHER I	-	12,500	12,500	13,880	12,500
43990	OTHER CHARGES FOR SERVICE	-	90,000	-	-	-
TOTAL CHARGES FOR CURRENT SERV		\$ 186,106	\$ 288,500	\$ 208,500	\$ 189,686	\$ 198,500
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 1,617,438	\$ 1,283,750	\$ 1,353,750	\$ 1,319,202	\$ 526,100
44130	SALE OF MATERIALS AND SUPP	18,500	15,000	15,000	51,537	15,000
44170	MISCELLANEOUS REFUNDS	268,784	313,706	399,413	374,967	383,123
44520	INSURANCE RECOVERY	-	10,000	-	-	-
44530	SALE OF EQUIPMENT	971	4,000	4,000	2,681	4,000
44540	SALE OF PROPERTY	78,690	2,500	564,712	562,212	2,500
44570	CONTRIBUTIONS & GIFTS	182,326	25,000	30,000	45,066	25,000
44990	OTHER LOCAL REVENUES	10,580	7,000	7,000	9,598	7,000
TOTAL OTHER LOCAL REVENUES		\$ 2,177,289	\$ 1,660,956	\$ 2,373,875	\$ 2,365,263	\$ 962,723

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
STATE OF TENNESSEE REVENUES						
46511	BASIC EDUCATION PROGRAM	\$ 106,667,100	\$ 121,937,176	\$ 127,294,100	\$ 128,237,000	\$ 133,843,516
46515	EARLY CHILDHOOD EDUCATIO	482,870	1,290,800	-	-	-
46520	SCHOOL FOOD SERVICE	146,247	-	-	-	-
46550	DRIVER EDUCATION	129,366	128,000	140,000	151,450	128,000
46590	OTHER STATE EDUCATION FUN	1,018,238	195,714	340,767	331,317	195,714
46610	CAREER LADDER PROGRAM	1,291,386	1,299,026	1,299,026	1,231,109	1,200,000
46612	CAREER LADDER - EXTEND. CO	362,935	362,935	362,935	362,935	362,935
46850	MIXED DRINK TAX	225,378	232,000	232,000	236,487	235,000
46851	STATE REVENUE SHARING - T.V	1,312,732	1,340,000	1,340,000	1,478,748	1,515,000
46990	OTHER STATE REVENUES	536,446	-	-	-	-
TOTAL STATE OF TENNESSEE REVENUE		\$ 112,172,697	\$ 126,785,651	\$ 131,008,828	\$ 132,029,046	\$ 137,480,165
FEDERAL GOVERNMENT						
47111	USDA SCHOOL LUNCH PROGRA	\$ 3,824,600	\$ -	-	-	-
47113	BREAKFAST	924,176	-	-	-	-
47114	USDA- OTHER	105,084	-	-	-	-
47143	EDUC OF HANDICAPPED ACT - I	283,078	285,167	257,571	257,571	257,500
47590	OTHER FEDERAL THROUGH STA	206,022	253,333	251,138	276,829	253,333
47640	ROTC REIMBURSEMENT	402,185	440,000	440,000	458,963	440,000
TOTAL FEDERAL GOVERNMENT REVENUE		\$ 5,745,145	\$ 978,500	\$ 948,709	\$ 993,364	\$ 950,833
OTHER SOURCES (NON-REVENUE)						
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ 10,000	\$ 4,633	\$ -
49800	TRANSFERS IN	37,514	-	155,884	111,861	9,000
TOTAL OTHER SOURCES (NON-REV)		\$ 37,514	\$ -	\$ 165,884	\$ 116,495	\$ 9,000
REVENUES: GENERAL PURPOSE SCHOOLS		\$ 209,433,401	\$ 220,000,000	\$ 225,224,189	\$ 226,172,862	\$ 234,040,129

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71100	REG EDUCATION PRG -					
116	TEACHERS	\$ 72,372,466	\$ 78,761,690	\$ 79,529,144	\$ 78,726,203	\$ 82,243,328
117	CAREER LADDER PROGRAM	663,554	760,000	760,000	624,968	760,000
127	CAREER LADDER EXT. CONTRA	198,435	210,000	199,000	198,810	210,000
163	EDUCATIONAL ASSISTANTS	2,610,901	3,010,193	3,149,963	3,135,855	3,571,201
189	OTHER SALARIES & WAGES	907,982	939,892	939,892	941,562	1,164,539
201	SOCIAL SECURITY	4,606,829	5,001,710	5,100,063	5,003,510	5,218,149
204	STATE RETIREMENT	4,874,244	5,367,701	5,429,156	5,410,849	5,833,028
206	LIFE INSURANCE	103,547	114,519	112,855	112,815	120,966
207	MEDICAL INSURANCE	11,523,900	12,710,905	13,174,162	13,136,649	14,126,046
208	DENTAL INSURANCE			-	-	178,990
210	UNEMPLOYMENT COMPENSATI	50,067	50,000	56,000	53,155	55,000
212	EMPLOYER MEDICARE	1,077,319	1,169,754	1,193,542	1,171,256	1,220,133
336	MAINT. & REPAIR SERV. - EQUIP	188	4,500	4,500	-	4,500
369	CONTRACTS FOR SUBSTITUTE T	264,925	264,027	299,914	304,577	264,666
370	CONTRACTS FOR SUBSTITUTE T	1,171,408	1,338,218	1,279,731	1,216,341	1,377,965
399	OTHER CONTRACTED SERVICES	74,542	69,379	91,068	95,039	59,100
429	INSTRUCTIONAL SUPP & MAT	2,391,024	2,153,451	2,302,940	2,152,541	2,264,986
449	TEXTBOOKS	1,844,691	4,042,700	4,070,150	3,770,739	4,042,700
499	OTHER SUPPLIES AND MATERIA	637,316	141,170	141,170	112,169	63,400
535	FEE WAIVERS	63,455	65,000	75,000	74,638	80,000
599	OTHER CHARGES	182,742	147,990	158,990	161,212	145,500
722	REGULAR INSTRUCTION EQUIP	1,066,910	831,177	1,635,417	1,603,763	811,487
TOTAL REGULAR EDUCATION PRG.		\$ 106,686,446	\$ 117,153,976	\$ 119,702,657	\$ 118,006,650	\$ 123,815,684
71150	ALTERNATIVE INSTRUCTION					
116	TEACHERS	\$ 923,545	\$ 974,420	\$ 975,482	\$ 967,136	\$ 984,129
117	CAREER LADDER PROGRAM	9,592	12,000	12,000	9,000	12,000
163	EDUCATIONAL ASSISTANTS	84,066	87,832	90,032	89,737	93,920
201	SOCIAL SECURITY	60,806	66,604	64,760	63,477	67,583
204	STATE RETIREMENT	68,156	72,596	73,382	72,749	75,964
206	LIFE INSURANCE	1,437	1,539	1,469	1,466	1,539
207	MEDICAL INSURANCE	166,366	164,000	173,150	174,516	176,565
208	DENTAL INSURANCE			-	-	1,958
210	UNEMPLOYMENT COMPENSATI	-	11,000	5,000	-	4,000
212	EMPLOYER MEDICARE	14,220	15,577	15,145	14,845	15,806
369	CONTRACTS FOR SUBSTITUTE T	3,224	1,998	2,921	3,628	1,998
370	CONTRACTS FOR SUBSTITUTE T	14,733	10,070	14,993	13,179	10,070
399	OTHER CONTRACTED SERVICES	1,396	5,600	5,822	5,822	5,600
429	INSTRUCTIONAL SUPP & MAT	22,378	24,200	23,042	22,923	24,200
499	OTHER SUPPLIES AND MATERI	-	-	1,400	1,400	-
790	OTHER EQUIPMENT	-	2,000	6,536	6,706	2,000
TOTAL ALTERNATIVE INSTRUCTION		\$ 1,369,919	\$ 1,449,436	\$ 1,465,134	\$ 1,446,583	\$ 1,477,332

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71200 SPECIAL EDUCATION PROGRAM						
116	TEACHERS	\$ 8,746,453	\$ 9,445,094	\$ 9,703,203	\$ 9,535,652	\$ 9,911,779
117	CAREER LADDER PROGRAM	113,038	120,000	117,000	109,200	120,000
127	CAREER LADDER EXT. CONTRA	10,800	2,000	9,000	9,000	2,000
163	EDUCATIONAL ASSISTANTS	1,878,794	2,114,815	2,379,534	2,371,472	2,711,186
171	SPEECH PATHOLOGIST	998,899	1,099,994	1,148,170	1,129,747	1,215,808
189	OTHER SALARIES & WAGES	46,324	86,553	105,863	104,699	91,109
201	SOCIAL SECURITY	704,941	797,846	809,269	790,046	871,216
204	STATE RETIREMENT	850,200	944,565	1,002,807	989,723	1,084,852
206	LIFE INSURANCE	19,130	20,844	21,974	21,950	23,351
207	MEDICAL INSURANCE	1,934,878	2,090,854	2,345,620	2,348,076	2,561,099
208	DENTAL INSURANCE	-	-	-	-	32,497
210	UNEMPLOYMENT COMPENSATI	23,047	37,000	37,000	33,231	37,000
212	EMPLOYER MEDICARE	164,865	186,591	189,360	184,904	203,753
336	MAINT. & REPAIR SERV. - EQUIP	7,144	20,000	7,500	405	20,000
369	CONTRACTS FOR SUBSTITUTE T	25,763	37,747	27,233	26,241	37,747
370	CONTRACTS FOR SUBSTITUTE T	191,144	190,329	209,966	208,356	190,329
399	OTHER CONTRACTED SERVICES	818,025	1,113,693	1,113,693	938,370	1,295,243
429	INSTRUCTIONAL SUPP & MAT	166,540	176,630	162,099	131,023	178,650
449	TEXTBOOKS	95,309	76,750	79,750	87,812	77,000
499	OTHER SUPPLIES AND MATERIA	46,167	51,543	56,543	55,327	51,542
599	OTHER CHARGES	25,214	15,015	15,295	15,259	15,015
725	SPECIAL EDUCATION EQUIPME	126,293	82,000	89,451	89,372	88,000
TOTAL SPECIAL EDUCATION PRG.		\$ 16,992,967	\$ 18,709,863	\$ 19,630,330	\$ 19,179,866	\$ 20,819,176
71300 VOCATIONAL ED. PROGRAM						
116	TEACHERS	\$ 5,240,191	\$ 5,742,501	\$ 5,827,409	\$ 5,703,514	\$ 6,166,188
117	CAREER LADDER PROGRAM	50,620	55,000	55,000	40,437	55,000
127	CAREER LADDER EXT. CONTRA	14,200	5,000	12,600	12,600	5,000
162	CLERICAL PERSONNEL	37,237	42,674	84,160	78,142	87,143
189	OTHER SALARIES & WAGES	4,015	12,000	12,000	10,616	12,000
201	SOCIAL SECURITY	320,546	363,146	361,631	350,319	392,171
204	STATE RETIREMENT	330,331	367,394	378,494	370,797	412,417
206	LIFE INSURANCE	6,781	7,413	7,615	7,602	8,037
207	MEDICAL INSURANCE	735,688	817,970	865,339	862,697	934,495
208	DENTAL INSURANCE	-	-	-	-	13,040
210	UNEMPLOYMENT COMPENSATI	6,834	17,000	17,000	(266)	12,000
212	EMPLOYER MEDICARE	74,968	84,930	84,577	81,931	91,719
336	MAINT. & REPAIR SERV. - EQUIP	26,915	44,550	53,550	53,078	53,550
355	TRAVEL	-	5,000	-	-	5,000
369	CONTRACTS FOR SUBSTITUTE T	24,384	13,022	33,492	32,331	13,022
370	CONTRACTS FOR SUBSTITUTE T	109,059	65,659	115,418	109,785	65,659

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71300 VOCATIONAL ED. PROGRAM (cont.)						
399	OTHER CONTRACTED SERVICES	\$ 76,130	\$ 62,172	\$ 55,972	\$ 59,723	\$ 62,172
429	INSTRUCTIONAL SUPP & MAT	181,432	201,119	182,099	181,630	190,784
448	T&I CONSTRUCTION MATERIAL	-	-	-	-	15,000
449	TEXTBOOKS	19,548	66,000	66,000	65,630	66,000
499	OTHER SUPPLIES AND MATERIA	60,340	-	24,525	21,159	-
599	OTHER CHARGES	2,113	-	-	-	-
730	VOCATIONAL INSTR. EQUIPME	259,182	112,154	181,363	181,293	172,863
TOTAL VOCATIONAL EDUCATION		\$ 7,580,514	\$ 8,084,704	\$ 8,418,244	\$ 8,223,019	\$ 8,833,260
71600 ADULT EDUCATION PROGRAM						
116	TEACHERS	\$ 255,939	\$ 319,789	\$ 320,129	\$ 299,333	\$ 315,827
189	OTHER SALARIES & WAGES	28,269	37,842	29,842	27,221	39,667
201	SOCIAL SECURITY	17,424	22,173	21,554	20,066	22,040
204	STATE RETIREMENT	11,444	13,859	12,869	12,140	14,277
206	LIFE INSURANCE	173	228	188	187	200
207	MEDICAL INSURANCE	18,981	19,551	19,634	19,634	19,771
208	DENTAL INSURANCE	-	-	-	-	299
212	EMPLOYER MEDICARE	4,075	5,187	5,041	4,693	5,155
399	OTHER COUNTY	3,116	1,000	6,000	4,589	5,000
429	INSTRUCTIONAL SUPP & MAT	24,073	50,000	35,800	22,175	36,800
499	OTHER SUPPLIES AND MATERIA	6,754	2,000	10,000	6,916	10,000
599	OTHER CHARGES	1,300	-	-	-	-
790	OTHER EQUIPMENT	36,018	20,000	21,200	21,127	21,200
TOTAL ADULT EDUCATION PRG.		\$ 407,565	\$ 491,629	\$ 482,257	\$ 438,080	\$ 490,236
72110 ATTENDANCE						
105	SUPERVISOR/DIRECTOR	\$ 70,366	\$ 73,098	\$ 73,098	\$ 73,098	\$ 73,347
117	CAREER LADDER PROGRAM	5,400	6,000	6,000	6,000	6,000
127	CAREER LADDER EXT. CONTRA	2,000	2,000	2,000	2,000	2,000
130	SOCIAL WORKERS	200,442	242,236	242,236	242,236	243,106
162	CLERICAL PERSONNEL	52,779	64,212	64,812	64,803	67,586
201	SOCIAL SECURITY	19,881	23,532	23,465	23,309	23,810
204	STATE RETIREMENT	23,876	27,872	28,541	28,560	28,960
206	LIFE INSURANCE	328	399	403	403	399
207	MEDICAL INSURANCE	51,709	53,367	59,781	59,781	60,381
208	DENTAL INSURANCE	-	-	-	-	714
212	EMPLOYER MEDICARE	4,649	5,503	5,488	5,452	5,569
355	TRAVEL	5,887	6,199	6,799	7,413	6,199
399	OTHER CONTRACTED SERVICES	1,042	700	44,485	44,422	37,500
499	OTHER SUPPLIES AND MATERIA	6,859	9,500	4,500	3,818	9,500
599	OTHER CHARGES	2,334	6,000	900	2,117	6,000
704	ATTENDANCE & HEALTH EQUIP	3,302	3,075	3,075	793	3,075
TOTAL ATTENDANCE		\$ 450,855	\$ 523,693	\$ 565,583	\$ 564,204	\$ 574,146

**FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS**

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72120 HEALTH SERVICES						
131	MEDICAL PERSONNEL	\$ 1,137,835	\$ 1,378,790	\$ 1,412,417	\$ 1,383,230	\$ 1,662,027
189	OTHER SALARIES & WAGES	201,414	251,106	239,106	232,609	271,226
201	SOCIAL SECURITY	80,110	101,054	99,681	96,786	119,862
204	STATE RETIREMENT	169,903	210,420	210,554	205,261	247,263
206	LIFE INSURANCE	1,636	1,959	1,988	1,993	4,218
207	MEDICAL INSURANCE	178,237	213,473	223,937	223,937	240,698
208	DENTAL INSURANCE	-	-	-	-	3,552
212	EMPLOYER MEDICARE	18,736	23,633	23,312	22,635	28,032
355	TRAVEL	22,983	17,600	17,900	20,983	19,504
399	OTHER CONTRACTED SERVICES	-	7,501	7,501	1,015	6,235
413	DRUGS AND MEDICAL SUPPLIES	12,411	22,000	17,700	11,333	11,750
499	OTHER SUPPLIES AND MATERIALS	22,506	12,760	12,760	12,043	14,760
599	OTHER CHARGES	7,337	6,500	10,500	9,607	7,440
735	HEALTH EQUIPMENT	14,343	14,800	14,800	14,581	8,415
TOTAL HEALTH SERVICES		\$ 1,867,450	\$ 2,261,596	\$ 2,292,156	\$ 2,236,013	\$ 2,644,982
72130 OTHER STUDENT SUPPORT						
117	CAREER LADDER PROGRAM	\$ 36,513	\$ 43,000	\$ 43,000	\$ 37,598	\$ 43,000
123	GUIDANCE PERSONNEL	3,366,282	3,728,259	3,731,501	3,626,699	3,852,144
127	CAREER LADDER EXT. CONTRACTS	4,000	5,000	4,000	4,000	5,000
130	SOCIAL WORKERS	81,899	42,633	5,042	5,042	-
162	CLERICAL PERSONNEL	146,169	154,524	159,394	158,607	162,638
163	EDUCATIONAL ASSISTANTS	-	-	-	-	30,416
164	ATTENDANTS	235,417	275,765	288,677	287,213	319,753
189	OTHER SALARIES & WAGES	26,861	72,434	403,102	384,778	443,182
201	SOCIAL SECURITY	233,508	267,940	279,451	269,280	301,081
204	STATE RETIREMENT	259,808	297,201	311,160	302,545	346,347
206	LIFE INSURANCE	5,098	5,907	5,876	5,770	6,243
207	MEDICAL INSURANCE	542,921	608,116	693,933	696,182	755,966
208	DENTAL INSURANCE	-	-	-	-	8,944
210	UNEMPLOYMENT COMPENSATION	3,321	1,000	1,000	5	1,000
212	EMPLOYER MEDICARE	54,611	62,662	65,355	62,976	70,413
309	CONTRACTS W/GOVERNMENT AGENCIES	98,811	106,000	165,894	139,993	187,500
322	EVALUATION AND TESTING	158,027	170,951	222,592	224,637	239,926
355	TRAVEL	8,972	17,520	20,020	8,035	20,020
369	CONTRACTS FOR SUBSTITUTE TEACHERS	5,062	-	7,330	6,912	-
370	CONTRACTS FOR SUBSTITUTE T	14,804	23,009	25,715	23,567	23,009
399	OTHER CONTRACTED SERVICES	4,488	63,400	60,300	49,043	63,640
499	OTHER SUPPLIES AND MATERIALS	24,736	23,500	26,039	24,066	24,000
524	IN SERVICE/STAFF DEVELOPMENT	13,981	-	12,658	12,640	-
790	OTHER EQUIPMENT	94,618	2,000	22,088	21,087	2,000
TOTAL OTHER STUDENT SUPPORT		\$ 5,419,903	\$ 5,970,821	\$ 6,554,127	\$ 6,350,675	\$ 6,906,222

**FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS**

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72210 REG. INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 565,359	\$ 588,820	\$ 609,041	\$ 607,584	\$ 618,790
117	CAREER LADDER PROGRAM	96,533	105,000	105,000	92,393	105,000
127	CAREER LADDER EXT. CONTRA	20,000	20,000	18,400	18,400	20,000
129	LIBRARIANS	2,121,751	2,260,247	2,262,232	2,194,188	2,282,841
132	MATERIALS SUPERVISOR	33,936	35,633	35,633	35,633	36,460
138	INSTR. COMPUTER PERSONNEL	1,537,536	1,667,094	1,668,946	1,661,826	1,728,781
161	SECRETARY(S)	56,652	64,688	63,488	63,118	65,421
162	CLERICAL PERSONNEL	53,850	61,625	62,195	62,192	66,537
163	EDUCATIONAL ASSISTANTS	389,497	446,557	442,657	434,356	482,498
189	OTHER SALARIES & WAGES	309,920	336,228	490,909	486,384	567,492
196	IN-SERVICE TRAINING	-	15,500	15,500	-	15,500
201	SOCIAL SECURITY	310,785	347,286	348,613	338,915	371,338
204	STATE RETIREMENT	352,882	383,437	394,901	391,522	421,655
206	LIFE INSURANCE	6,474	6,975	6,994	6,978	7,413
207	MEDICAL INSURANCE	658,169	703,037	768,555	768,473	830,519
208	DENTAL INSURANCE	-	-	-	-	9,011
210	UNEMPLOYMENT COMPENSATI	3,621	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	72,685	81,222	81,531	79,263	86,847
336	MAINT. & REPAIR SERV. - EQUIP	-	1,500	1,500	-	1,500
355	TRAVEL	36,022	43,800	43,800	43,624	47,300
369	CONTRACTS FOR SUBSTITUTE T	2,610	-	4,166	4,290	-
370	CONTRACTS FOR SUBSTITUTE T	20,380	36,203	26,251	27,190	36,203
399	OTHER CONTRACTED SERVICES	45,682	60,682	67,488	70,718	79,501
432	LIBRARY BOOKS	230,136	92,090	92,192	92,135	90,190
499	OTHER SUPPLIES AND MATERIA	28,444	54,113	49,051	25,960	60,950
524	IN SERVICE/STAFF DEVELOPME	83,708	35,800	79,892	51,532	123,000
599	OTHER CHARGES			62	-	-
790	OTHER EQUIPMENT	11,112	34,100	34,100	22,955	58,000
TOTAL REGULAR INSTRUCTION PRG		\$ 7,047,745	\$ 7,482,637	\$ 7,774,097	\$ 7,579,628	\$ 8,213,747
72215 ALTERNATIVE INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 156,290	\$ 162,102	\$ 162,202	\$ 162,174	\$ 162,677
117	CAREER LADDER PROGRAM	8,000	8,000	8,000	7,948	8,000
123	GUIDANCE PERSONNEL	99,894	103,683	103,744	93,580	94,048
127	CAREER LADDER EXTENDED CO	4,000	1,000	-	-	1,000
129	LIBRARIANS	47,167	48,778	48,783	48,782	49,216
162	CLERICAL PERSONNEL	42,330	45,885	47,735	45,773	48,908
189	OTHER SALARIES & WAGES	42,562	48,146	144,470	116,904	126,769
201	SOCIAL SECURITY	24,188	25,891	31,224	28,562	30,418
204	STATE RETIREMENT	30,307	32,232	38,552	35,254	37,922

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EXPENDITURES						
72215 ALTERNATIVE INSTRUCTION PROGRAM (cont.)						
206	LIFE INSURANCE	\$ 409	\$ 513	\$ 594	\$ 592	\$ 627
207	MEDICAL INSURANCE	53,718	55,330	71,278	70,124	75,656
208	DENTAL INSURANCE			-	-	740
212	EMPLOYER MEDICARE	5,657	6,055	7,302	6,680	7,114
369	CONTRACTS FOR SUBSTITUTE T	601	-	-	-	-
370	CONTRACTS FOR SUBSTITUTE T	144	1,609	-	-	1,609
399	OTHER CONTRACTED SERVICES	6,399	-	-	-	-
432	LIBRARY BOOKS	7,872	2,000	2,000	645	2,000
499	OTHER SUPPLIES AND MATERI	14,452	12,000	10,257	5,154	12,000
524	IN SERVICE/STAFF DEVELOPME	1,260	-	650	650	2,000
599	OTHER CHARGES			218	218	-
790	OTHER EQUIPMENT	7,171	4,000	4,875	4,775	4,000
TOTAL REGULAR INSTRUCTION PRG		\$ 552,421	\$ 557,224	\$ 681,884	\$ 627,813	\$ 664,704
72220 SPECIAL EDUCATION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 120,027	\$ 153,801	\$ 153,801	\$ 153,801	\$ 157,431
117	CAREER LADDER PROGRAM	18,400	23,000	23,000	19,296	23,000
124	PSYCHOLOGICAL PERSONNEL	367,701	387,377	387,907	380,871	401,610
127	CAREER LADDER EXT. CONTRA	4,000	4,000	4,000	4,000	4,000
161	SECRETARY(S)	5,130	-	-	-	-
162	CLERICAL PERSONNEL	25,117	30,059	30,339	30,336	31,040
171	SPEECH PATHOLOGIST	-	-	-	-	-
189	OTHER SALARIES & WAGES	2,935	-	-	-	-
196	IN-SERVICE TRAINING	6,059	6,000	6,000	4,057	6,000
201	SOCIAL SECURITY	32,598	37,463	36,694	35,706	38,631
204	STATE RETIREMENT	35,690	39,538	39,843	39,382	41,980
206	LIFE INSURANCE	496	570	578	576	570
207	MEDICAL INSURANCE	55,858	55,689	62,057	61,848	60,934
208	DENTAL INSURANCE			-	-	506
210	UNEMPLOYMENT COMPENSATI	806	-	-	-	-
212	EMPLOYER MEDICARE	7,623	8,762	8,581	8,350	9,035
355	TRAVEL	78,982	92,880	87,680	71,288	97,926
370	CONTRACTS FOR SUBSTITUTE T	160	1,609	-	-	1,609
399	OTHER CONTRACTED SERVICES	17,893	21,000	25,200	25,875	21,000
499	OTHER SUPPLIES AND MATERIA	34,029	48,163	78,163	80,186	48,162
524	IN SERVICE/STAFF DEVELOPME	30,633	24,400	29,600	29,629	24,400
599	OTHER CHARGES	7,085	11,500	6,500	4,594	11,500
790	OTHER EQUIPMENT	41,569	27,568	10,868	10,726	27,538
TOTAL SPECIAL EDUCATION PRG.		\$ 892,792	\$ 973,379	\$ 990,811	\$ 960,524	\$ 1,006,872

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EXPENDITURES						
72230	VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	\$ 79,097	\$ 82,006	\$ 82,006	\$ 82,006	\$ 83,323
162	CLERICAL PERSONNEL			-	-	21,700
201	SOCIAL SECURITY	4,860	5,084	5,059	5,052	6,511
204	STATE RETIREMENT	4,849	5,093	5,113	5,117	8,124
206	LIFE INSURANCE	58	57	58	58	105
208	DENTAL INSURANCE			-	-	-
212	EMPLOYER MEDICARE	1,136	1,189	1,183	1,182	1,523
355	TRAVEL	24,167	21,000	21,000	17,913	21,000
499	OTHER SUPPLIES AND MATERIALS	1,916	1,000	1,000	1,031	1,000
524	IN SERVICE/STAFF DEVELOPMENT	2,640	3,000	3,000	2,706	3,000
TOTAL VOCATIONAL EDUCATION		\$ 118,723	\$ 118,429	\$ 118,419	\$ 115,064	\$ 146,286
72260	ADULT PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 79,849	\$ 82,886	\$ 82,886	\$ 82,886	\$ 86,162
162	CLERICAL PERSONNEL	33,617	45,192	44,107	42,978	46,666
201	SOCIAL SECURITY	2,044	7,941	3,558	2,623	8,235
204	STATE RETIREMENT	9,235	9,208	10,862	10,721	9,686
206	LIFE INSURANCE	115	114	130	130	143
207	MEDICAL INSURANCE	14,953	15,403	15,474	15,474	15,549
208	DENTAL INSURANCE			-	-	273
212	EMPLOYER MEDICARE	478	1,857	832	613	1,926
355	TRAVEL	831	4,000	3,000	1,951	2,000
399	OTHER CONTRACTED SERVICES	-	-	-	-	-
499	OTHER SUPPLIES AND MATERIALS	5,990	1,000	2,000	939	2,500
524	IN SERVICE/STAFF DEVELOPMENT	4,565	7,500	4,500	1,051	3,500
599	OTHER CHARGES	2,234	6,000	6,700	2,250	6,000
701	ADMINISTRATION EQUIPMENT			2,300	1,745	4,500
790	OTHER EQUIPMENT	-	-	-	-	-
TOTAL ADULT PROGRAM		\$ 153,912	\$ 181,101	\$ 176,349	\$ 163,361	\$ 187,140
72310	BOARD OF EDUCATION					
118	SECRETARY TO BOARD	\$ 98,298	\$ 103,046	\$ 103,336	\$ 103,334	\$ 110,375
191	BOARD & COM. MEMBERS FEES	73,279	90,000	90,000	69,345	90,000
201	SOCIAL SECURITY	10,565	11,969	11,941	10,652	12,423
204	STATE RETIREMENT	12,593	13,303	13,304	13,297	14,117
206	LIFE INSURANCE	110	114	114	114	171
207	MEDICAL INSURANCE	577,616	681,121	681,121	592,752	735,422
208	DENTAL INSURANCE	-	-	-	-	-
212	EMPLOYER MEDICARE	2,471	2,799	2,793	2,491	2,906
305	AUDIT SERVICES			46,000	46,000	48,000
320	DUES AND MEMBERSHIPS	8,757	10,000	10,000	8,846	10,000

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EXPENDITURES						
72310	BOARD OF EDUCATION (cont.)					
331	LEGAL SERVICES	\$ 27,448	\$ 50,000	\$ 50,000	\$ 31,373	\$ 50,000
355	TRAVEL	5,380	5,000	1,000	890	10,000
399	OTHER CONTRACTED SERVICES	-	-	13,934	13,934	-
505	JUDGEMENTS	10,000	10,000	-	-	-
506	LIABILITY INSURANCE	281,617	281,617	498,702	498,702	323,500
508	PREM. ON CORPORATE SURETY	31,654	31,786	-	-	-
510	TRUSTEE'S COMMISSION	1,613,654	1,806,901	1,746,967	1,609,890	1,756,901
513	WORKMAN'S COMP. INSURANCE	1,043,500	924,500	1,418,100	1,418,100	1,033,000
524	IN SERVICE/STAFF DEVELOPM	704	5,000	9,000	16,037	7,500
533	CRIMINAL INVESTIGATION OF	43,218	56,000	56,000	45,732	56,000
TOTAL BOARD OF EDUCATION		\$ 3,840,865	\$ 4,083,156	\$ 4,752,312	\$ 4,481,490	\$ 4,260,315
72320	DIRECTOR OF SCHOOLS					
101	COUNTY OFFICIAL/ADMINISTR	\$ 122,692	\$ 125,078	\$ 125,078	\$ 125,078	\$ 125,497
117	CAREER LADDER PROGRAM	-	4,000	4,000	4,000	4,000
127	CAREER LADDER EXTENDED CO	-	2,000	2,000	2,000	2,000
189	OTHER SALARIES & WAGES	25,695	28,772	29,157	29,137	29,711
201	SOCIAL SECURITY	7,303	9,539	7,994	7,964	9,623
204	STATE RETIREMENT	10,838	11,854	11,936	11,941	12,243
206	LIFE INSURANCE	115	114	115	115	114
207	MEDICAL INSURANCE	18,511	19,067	19,187	19,187	19,496
208	DENTAL INSURANCE	-	-	-	-	143
212	EMPLOYER MEDICARE	2,160	2,388	2,319	2,312	2,443
299	OTHER FRINGE BENEFITS	4,800	4,800	4,800	4,800	7,200
307	COMMUNICATION	174,092	195,000	165,000	172,731	180,000
320	DUES AND MEMBERSHIPS	6,195	10,000	10,000	1,150	10,000
348	POSTAL CHARGES	50,644	52,500	52,500	50,247	53,800
355	TRAVEL	5,187	7,000	3,300	2,093	7,000
399	OTHER CONTRACTED SERVICES	28,610	40,000	38,000	32,941	40,000
524	IN SERVICE/STAFF DEVELOPME	-	2,000	5,700	5,539	2,000
599	OTHER CHARGES	37,938	40,000	37,715	29,346	40,000
701	ADMINISTRATION EQUIPMENT	27,799	8,000	8,000	3,412	8,000
TOTAL OFFICE OF SUPERINTENDENT		\$ 522,579	\$ 562,112	\$ 526,801	\$ 503,994	\$ 553,270
72410	OFFICE OF THE PRINCIPALS					
104	PRINCIPALS	\$ 2,878,581	\$ 3,125,313	\$ 3,136,662	\$ 3,127,951	\$ 3,220,199
117	CAREER LADDER PROGRAM	124,762	130,000	130,000	127,687	130,000
119	ACCOUNTANTS/BOOKKEEPERS	516,934	602,994	589,494	567,913	654,594
127	CAREER LADDER EXT. CONTRA	102,200	110,000	110,000	110,000	110,000
139	ASSSISTANT PRINCIPAL(S)	3,157,186	3,705,368	3,698,093	3,593,373	3,830,279
161	SECRETARY(S)	827,676	906,252	911,252	891,513	977,680

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EXPENDITURES						
72410 OFFICE OF THE PRINCIPAL (cont.)						
162	CLERICAL PERSONNEL	\$ 806,308	\$ 915,518	\$ 965,518	\$ 953,885	\$ 991,177
189	OTHER SALARIES & WAGES			-	-	50,000
201	SOCIAL SECURITY	506,731	588,717	578,491	564,673	617,763
204	STATE RETIREMENT	650,430	696,071	737,143	718,624	749,233
206	LIFE INSURANCE	10,097	11,505	11,105	11,106	11,366
207	MEDICAL INSURANCE	1,007,213	1,092,075	1,137,076	1,136,725	1,227,071
208	DENTAL INSURANCE			-	-	12,656
210	UNEMPLOYMENT COMPENSATION	613	5,000	5,700	5,528	7,000
212	EMPLOYER MEDICARE	118,512	137,684	135,291	132,060	144,477
307	COMMUNICATION	269,221	622,900	622,900	558,796	662,000
320	DUES AND MEMBERSHIPS	20,825	21,700	21,700	20,825	21,700
355	TRAVEL	-	3,500	3,500	109	-
369	CONTRACTS FOR SUBSTITUTE TEACHERS	5,994	-	8,013	7,232	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	25,174	19,791	23,368	23,414	19,791
399	OTHER CONTRACTED SERVICES	16,434	155,800	138,100	151,263	15,850
435	OFFICE SUPPLIES	14,875	11,000	11,000	10,174	12,100
599	OTHER CHARGES	122,150	139,308	131,308	128,256	183,320
701	ADMINISTRATION EQUIPMENT	140,379	28,021	53,021	52,544	32,000
TOTAL OFFICE OF PRINCIPAL		\$ 11,322,294	\$ 13,028,517	\$ 13,158,735	\$ 12,893,649	\$ 13,680,256
72510 FISCAL SERVICES						
105	SUPERVISOR/DIRECTOR	\$ 183,174	\$ 196,595	\$ 196,595	\$ 196,458	\$ 201,017
119	ACCOUNTANTS/BOOKKEEPERS	201,033	259,026	257,774	256,988	273,375
122	PURCHASING PERSONNEL	70,581	77,690	77,942	77,881	79,689
201	SOCIAL SECURITY	27,212	33,066	31,926	31,598	34,353
204	STATE RETIREMENT	53,821	68,851	68,723	68,594	70,867
206	LIFE INSURANCE	605	732	720	720	1,026
207	MEDICAL INSURANCE	71,686	86,140	90,572	90,572	90,995
208	DENTAL INSURANCE			-	-	1,038
212	EMPLOYER MEDICARE	6,364	7,733	7,467	7,390	8,034
355	TRAVEL	2,626	5,000	3,000	2,525	5,000
399	OTHER CONTRACTED SERVICES	2,021	3,000	6,000	5,956	3,000
435	OFFICE SUPPLIES	17,091	23,000	23,000	18,943	23,000
499	OTHER SUPPLIES AND MATERIALS	2,159	2,000	2,000	1,858	2,000
701	ADMINISTRATION EQUIPMENT	10,922	20,000	19,000	15,301	8,000
TOTAL FISCAL SERVICES		\$ 649,296	\$ 782,833	\$ 784,719	\$ 774,784	\$ 801,394

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EXPENDITURES						
72520 HUMAN RESOURCES/PERSONNEL						
105	SUPERVISOR/DIRECTOR	\$ 91,322	\$ 95,581	\$ 95,581	\$ 95,580	\$ 95,902
117	CAREER LADDER PROGRAM	3,000	3,000	3,000	3,000	3,000
127	CAREER LADDER EXTENDED CO	2,000	2,000	2,000	2,000	2,000
162	CLERICAL PERSONNEL	91,855	93,464	94,375	94,370	97,903
189	OTHER SALARIES & WAGES	64,138	66,810	66,960	66,960	68,587
201	SOCIAL SECURITY	15,187	16,173	15,874	15,789	16,578
204	STATE RETIREMENT	21,695	22,461	22,468	22,638	23,403
206	LIFE INSURANCE	276	228	288	288	342
207	MEDICAL INSURANCE	32,511	28,842	38,342	38,305	38,980
208	DENTAL INSURANCE			-	-	182
212	EMPLOYER MEDICARE	3,552	3,784	3,713	3,693	3,878
355	TRAVEL	3,015	6,000	4,000	1,485	5,000
399	OTHER CONTRACTED SERVICES	9,679	13,200	13,200	4,565	8,300
499	OTHER SUPPLIES AND MATERIA	5,017	10,000	10,000	7,498	10,000
524	IN SERVICE/STAFF DEVELOPME	-	5,000	7,000	6,166	6,000
701	ADMINISTRATION EQUIPMENT	7,482	5,000	5,000	3,426	5,000
TOTAL HUMAN RESOURCES/PERSONNEL		\$ 350,728	\$ 371,543	\$ 381,801	\$ 365,762	\$ 385,055
72610 OPERATION OF PLANT						
166	CUSTODIAL PERSONNEL	\$ 3,899,347	\$ 4,289,899	\$ 4,450,899	\$ 4,449,478	\$ 4,825,165
201	SOCIAL SECURITY	232,478	265,974	265,796	264,530	299,160
204	STATE RETIREMENT	471,481	549,589	543,320	536,072	615,289
206	LIFE INSURANCE	9,046	10,995	9,845	9,767	10,995
207	MEDICAL INSURANCE	817,981	882,090	1,002,090	995,752	1,082,204
208	DENTAL INSURANCE			-	-	9,980
210	UNEMPLOYMENT COMPENSATI	30,220	24,000	24,000	9,408	27,500
212	EMPLOYER MEDICARE	54,376	62,204	62,163	61,867	69,965
399	OTHER CONTRACTED SERVICES	279,728	543,024	543,024	450,512	543,024
410	CUSTODIAL SUPPLIES	399,667	352,625	457,125	457,342	352,625
415	ELECTRICITY	6,118,116	6,110,000	6,815,351	6,974,963	6,110,001
434	NATURAL GAS	1,729,685	2,372,000	1,746,650	1,735,157	2,372,000
454	WATER AND SEWER	718,557	723,000	875,000	895,915	723,000
499	OTHER SUPPLIES AND MATERIA	24,321	20,000	15,000	7,568	20,000
501	BOILER INSURANCE	17,120	17,320	-	-	-
502	BUILDING & CONTENTS INSURA	305,627	326,190	343,510	343,510	343,500
599	OTHER CHARGES	194,400	120,000	105,500	105,451	120,000
720	PLANT OPERATION EQUIPMENT	65,317	129,780	129,780	88,931	90,500
TOTAL OPERATION OF PLANT		\$ 15,367,465	\$ 16,798,690	\$ 17,389,053	\$ 17,386,222	\$ 17,614,908

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EXPENDITURES						
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	\$ 140,355	\$ 150,623	\$ 151,673	\$ 151,673	\$ 382,246
161	SECRETARY(S)	89,439	99,064	99,976	99,976	104,000
167	MAINTENANCE PERSONNEL	1,554,761	1,837,516	1,795,945	1,788,347	1,735,905
201	SOCIAL SECURITY	106,243	129,407	122,939	121,446	137,773
204	STATE RETIREMENT	230,387	269,457	264,344	263,362	284,213
206	LIFE INSURANCE	1,979	3,099	3,059	3,033	3,459
207	MEDICAL INSURANCE	350,309	392,855	392,855	388,345	404,058
208	DENTAL INSURANCE			-	-	3,396
210	UNEMPLOYMENT COMPENSATION	-	1,000	1,000	-	2,000
212	EMPLOYER MEDICARE	24,847	30,265	28,752	28,403	32,222
329	LAUNDRY SERVICE	13,856	13,600	16,400	16,410	14,400
335	MAINT. & REPAIR SERV. - BLDG	430,349	705,000	785,000	789,028	705,000
336	MAINT. & REPAIR SERV. - EQUIP	392,181	500,000	444,000	412,711	500,000
355	TRAVEL	4,961	16,000	16,000	5,450	16,000
399	OTHER CONTRACTED SERVICES	626,565	615,000	615,000	615,898	615,000
499	OTHER SUPPLIES AND MATERIALS	493,177	680,950	644,695	685,032	681,000
511	VEHICLE AND EQUIPMENT INSURANCE	63,256	68,000	68,000	64,725	68,000
599	OTHER CHARGES	14,059	10,000	9,455	13,574	10,000
717	MAINTENANCE EQUIPMENT	80,964	119,500	129,500	129,302	87,000
TOTAL MAINTENANCE OF PLANT		\$ 4,617,686	\$ 5,641,336	\$ 5,588,593	\$ 5,576,714	\$ 5,785,672
72710	TRANSPORTATION					
105	SUPERVISOR/DIRECTOR	\$ 57,872	\$ 61,362	\$ 61,362	\$ 61,361	\$ 63,395
162	CLERICAL PERSONNEL	72,834	82,335	83,095	83,093	86,300
189	OTHER SALARIES & WAGES	30,145	32,979	33,283	33,282	34,055
201	SOCIAL SECURITY	9,715	10,953	10,715	10,634	11,392
204	STATE RETIREMENT	20,766	22,809	22,946	22,946	23,501
206	LIFE INSURANCE	282	285	288	288	342
207	MEDICAL INSURANCE	14,475	14,918	24,198	24,198	24,588
208	DENTAL INSURANCE			-	-	260
212	EMPLOYER MEDICARE	2,272	2,562	2,506	2,487	2,664
312	CONTRACTS W/PRIVATE AGENCIES	309,362	290,340	290,340	260,460	305,000
313	CONTRACTS W/PARENTS	416	4,000	4,000	359	4,000
315	CONTRACTS W/VEHICLE OWNERS	8,482,887	9,342,523	9,432,523	9,400,347	10,606,579
355	TRAVEL	4,358	5,500	5,500	3,488	5,500
399	OTHER CONTRACTED SERVICES	17,517	20,180	20,180	16,595	20,180
499	OTHER SUPPLIES AND MATERIALS	1,752	5,000	5,000	4,847	5,000
511	VEHICLE & EQUIPMENT INSURANCE	71,163	76,320	76,320	76,320	80,000
599	OTHER CHARGES	22,983	24,000	24,000	23,928	25,000
701	ADMINISTRATION EQUIPMENT	2,093	6,000	6,000	3,650	4,000
TOTAL TRANSPORTATION		\$ 9,120,892	\$ 10,002,066	\$ 10,102,256	\$ 10,028,283	\$ 11,301,756

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72810	CENTRAL AND OTHER					
105	SUPERVISOR/DIRECTOR	\$ 142,635	\$ 150,507	\$ 150,507	\$ 150,506	\$ 154,755
117	CAREER LADDER PROGRAM	-	-	-	-	-
120	COMPUTER PROGRAMMER(S)	722,319	826,814	812,814	811,298	838,566
127	CAREER LADDER EXTENDED CO	-	-	-	-	-
162	CLERICAL PERSONNEL	55,304	60,181	60,735	60,735	62,144
189	OTHER SALARIES & WAGES	40,382	82,013	99,513	87,337	184,209
201	SOCIAL SECURITY	57,400	69,410	66,540	66,838	76,860
204	STATE RETIREMENT	123,520	144,529	145,054	143,285	158,554
206	LIFE INSURANCE	1,089	1,335	1,227	1,221	2,604
207	MEDICAL INSURANCE	118,680	118,337	135,373	134,413	157,209
208	DENTAL INSURANCE			-	-	2,230
210	UNEMPLOYMENT COMPENSATI	3,850	4,500	4,500	(275)	5,000
212	EMPLOYER MEDICARE	13,424	16,234	15,562	15,631	17,976
317	DATA PROCESSING SERVICES	2,067	30,000	30,000	16,605	114,030
336	MAINT. & REPAIR SERV. - EQUIP	120,468	138,475	108,475	88,918	75,800
355	TRAVEL	23,635	28,250	28,250	16,607	18,000
399	OTHER CONTRACTED SERVICES	81,461	70,150	43,150	47,819	44,268
411	DATA PROCESSING SUPPLIES	5,658	6,500	23,500	25,095	115,200
499	OTHER SUPPLIES AND MATERIA	130,960	116,475	151,475	160,190	73,200
524	IN SERVICE/STAFF DEVELOPME	11,491	12,000	12,000	10,308	5,000
701	ADMINISTRATION EQUIPMENT	4,133	2,000	2,000	1,975	2,000
709	DATA PROCESSING EQUIPMENT	31,993	12,000	12,000	11,665	12,000
790	OTHER EQUIPMENT	-	26,800	26,800	22,412	-
TOTAL CENTRAL AND OTHER		\$ 1,690,470	\$ 1,916,510	\$ 1,929,475	\$ 1,872,584	\$ 2,119,605

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ 104,434	\$ -	\$ -	\$ -	\$ -
117	CAREER LADDER PROGRAM	-	-	-	-	-
119	ACCOUNTANTS/BOOKKEEPERS	36,409	-	-	-	-
127	CAREER LADDER EXT. CONTRA	-	-	-	-	-
165	CAFETERIA PERSONNEL	69,143	-	-	-	-
189	OTHER SALARIES & WAGES	31,231	-	-	-	-
201	SOCIAL SECURITY	14,690	-	-	-	-
204	STATE RETIREMENT	28,073	-	-	-	-
206	LIFE INSURANCE	230	-	-	-	-
207	MEDICAL INSURANCE	20,603	-	-	-	-
210	UNEMPLOYMENT COMPENSATI	2,386	-	-	-	-
212	EMPLOYER MEDICARE	3,436	-	-	-	-
342	PAYMENTS TO SCHOOLS - BREA	924,176	-	-	-	-
343	PAYMENTS TO SCHOOLS - LUNC	3,824,600	-	-	-	-
355	TRAVEL	2,489	-	-	-	-
399	OTHER CONTRACTED SERVICES	46,462	-	-	-	-
422	FOOD SUPPLIES	39,794	-	-	-	-
435	OFFICE SUPPLIES	1,276	-	-	-	-
499	OTHER SUPPLIES AND MATERIA	7,698	-	-	-	-
524	IN SERVICE/STAFF DEVELOPME	7,703	-	-	-	-
710	FOOD SERVICE EQUIPMENT	751	-	-	-	-
TOTAL FOOD SERVICE		\$ 5,165,584	\$ -	\$ -	\$ -	\$ -
73300	COMMUNITY SERVICE					
116	TEACHERS	\$ 307,103	\$ -	\$ -	\$ -	\$ -
117	CAREER LADDER PROGRAM	3,000	-	-	-	-
163	EDUCATIONAL ASSISTANTS	138,384	-	-	-	-
201	SOCIAL SECURITY	26,541	-	-	-	-
204	STATE RETIREMENT	35,949	-	-	-	-
206	LIFE INSURANCE	957	-	-	-	-
207	MEDICAL INSURANCE	100,414	-	-	-	-
210	UNEMPLOYMENT	-	2,000	-	-	-
212	EMPLOYER MEDICARE	6,208	-	-	-	-
369	CONTRACTS FOR SUBSTITUTE T	2,292	666	-	-	-
370	CONTRACTS FOR SUBSTITUTE T	10,571	3,357	-	-	-
499	OTHER SUPPLIES AND MATERIA	-	-	-	-	-
599	OTHER CHARGES	34,809	40,000	53,224	35,584	45,000
TOTAL COMMUNITY SERVICES		\$ 666,228	\$ 46,023	\$ 53,224	\$ 35,584	\$ 45,000

**FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS**

EXPENDITURES	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
73400 EARLY CHILDHOOD EDUCATION					
116 TEACHERS	\$ 230,548	\$ 985,935	\$ 342,021	\$ 322,220	\$ 359,788
117 CAREER LADDER PROGRAM	1,000	4,000	7,000	6,999	4,000
163 EDUCATIONAL ASSISTANTS	74,081	382,246	178,549	163,062	276,036
201 SOCIAL SECURITY	18,222	85,076	31,504	28,212	39,669
204 STATE RETIREMENT	23,788	110,825	43,554	39,294	58,660
206 LIFE INSURANCE	593	2,871	944	943	1,026
207 MEDICAL INSURANCE	74,021	324,729	172,744	172,228	129,911
208 DENTAL INSURANCE			-	-	1,660
210 UNEMPLOYMENT COMPENSATION			2,000	-	2,000
212 EMPLOYER MEDICARE	4,261	19,896	7,368	6,598	9,278
355 TRAVEL	25	-	-	-	-
369 CONTRACTS FOR SUBSTITUTE T	1,642	1,865	668	601	1,865
370 CONTRACTS FOR SUBSTITUTE T	7,141	9,398	6,869	7,036	9,398
399 OTHER CONTRACTED SERVICES	379	1,851	-	-	-
422 FOOD SUPPLIES	2,650	9,600	-	-	-
429 INSTRUCTIONAL SUPP & MAT	23,502	19,650	-	-	-
499 OTHER SUPPLIES AND MATERIA	12,166	52,280	5,200	4,296	5,200
524 IN SERVICE/STAFF DEVELOPME	8,270	13,275	-	-	-
599 OTHER CHARGES	-	-	-	-	-
EARLY CHILDHOOD EDUCATION	\$ 482,289	\$ 2,023,497	\$ 798,421	\$ 751,489	\$ 898,491
76100 REGULAR CAPITAL OUTLAY					
399 OTHER CONTRACTED SERVICES	\$ 76,504	\$ 20,000	\$ 90,000	\$ 84,955	\$ 20,000
499 OTHER SUPPLIES AND MATERIA	-	-	35,235	33,577	-
706 BUILDING CONSTRUCTION	-	-	-	-	-
724 SITE DEVELOPMENT	6,938	25,000	-	-	25,000
732 BUILDING PURCHASES	-	-	561,903	556,965	-
799 OTHER CAPITAL OUTLAY	55,796	50,000	-	-	50,000
TOTAL REGULAR CAPITAL OUTLAY	\$ 139,238	\$ 95,000	\$ 687,138	\$ 675,497	\$ 95,000
82130 EDUCATION-PRINCIPAL					
601 PRINCIPAL ON BONDS	\$ -	\$ 490,000	\$ 490,000	\$ 490,000	\$ 510,000
602 PRINCIPAL ON NOTES	-	71,429	71,429	71,429	71,429
TOTAL EDUCATION PRINCIPAL	\$ -	\$ 561,429	\$ 561,429	\$ 561,429	\$ 581,429
82230 EDUCATION-INTEREST					
603 INTEREST ON BONDS	\$ -	\$ 128,800	\$ 128,800	\$ 128,800	\$ 109,200
TOTAL EDUCATION INTEREST	\$ -	\$ 128,800	\$ 128,800	\$ 128,800	\$ 109,200

**FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
82330 EDUCATION - OTHER DEBT SERVICE					
699 OTHER DEBT SERVICE	\$ -	\$ -	\$ 250	\$ 250	\$ 250
TOTAL EDUCATION INTEREST	\$ -	\$ -	\$ 250	\$ 250	\$ 250
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 3,900,218	\$ -	\$ 7,320,649	\$ 7,320,649	\$ -
TOTAL OPERATING TRANSFERS	\$ 3,900,218	\$ -	\$ 7,320,649	\$ 7,320,649	\$ -
EXPENDITURES: GEN. PURPOSE SCHOOLS	\$ 207,377,045	\$ 220,000,000	\$ 233,015,704	\$ 229,248,660	\$ 234,011,388

CENTRAL CAFETERIA FUND

The Central Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 38 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



Rutherford County • McFadden School of Excellence
Ally Pinson and Maggie Mayolo from Ms. Lisa Jones' second grade class.

CENTRAL CAFETERIA FUND
FUND 143
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
EDUCATION CHARGES					
43521 LUNCH PAYMENTS - CHILDREN	\$ -	\$ 4,315,000	\$ 4,850,000	\$ 4,424,462	\$ 6,141,000
43522 LUNCH PAYMENTS - ADULTS	-	275,000	305,000	288,923	327,000
43523 INCOME FROM BREAKFAST	-	441,000	875,000	839,235	968,000
43525 A LA CARTE SALES	-	950,000	700,000	684,721	635,000
43990 OTHER CHARGES FOR SERVICES	-	30,000	30,000	500	4,000
TOTAL EDUCATION CHARGES	\$ -	\$ 6,011,000	\$ 6,760,000	\$ 6,237,841	\$ 8,075,000
RECURRING ITEMS					
44110 INVESTMENT INCOME	\$ -	\$ 60,000	\$ 80,000	\$ 76,155	\$ 59,000
44170 MISCELLANEOUS REFUNDS	-	25,000	40,000	49,054	77,000
44570 CONTRIBUTIONS	-	-	3,721,459	3,721,587	-
TOTAL RECURRING ITEMS	\$ -	\$ 85,000	\$ 3,841,459	\$ 3,846,797	\$ 136,000
STATE EDUCATION FUNDS					
46520 SCHOOL FOOD SERVICE		\$ 150,000	\$ 158,629	\$ 158,629	\$ 172,000
TOTAL STATE EDUCATION FUNDS	\$ -	\$ 150,000	\$ 158,629	\$ 158,629	\$ 172,000
FEDERAL THROUGH STATE					
47111 USDA SCHOOL LUNCH PROGRAM	\$ -	\$ 4,273,000	\$ 4,500,000	\$ 4,310,255	\$ 5,145,000
47113 BREAKFAST	-	1,023,000	1,150,000	1,079,864	1,431,000
TOTAL FEDERAL THROUGH STATE	\$ -	\$ 5,296,000	\$ 5,650,000	\$ 5,390,118	\$ 6,576,000
TOTAL CENTRAL CAFETERIA REVENUES	\$ -	\$ 11,542,000	\$ 16,410,088	\$ 15,633,386	\$ 14,959,000

EXPENDITURES					
BOARD OF EDUCATION	\$ -	\$ 70,000	\$ 83,945	\$ 83,945	\$ 85,000
FOOD SERVICE	-	12,062,795	13,452,479	12,305,502	14,473,025
TRANSFERS TO OTHER FUNDS	-	-	165,884	102,789	100,000
EXPENDITURES: CENTRAL CAFETERIA FUND	\$ -	\$ 12,132,795	\$ 13,702,308	\$ 12,492,237	\$ 14,658,025
Adj. Beginning Undesignated Fund Balance July 1,				\$ (0)	\$ 3,141,149
Ending Undesignated Fund Balance June 30,				\$ 3,141,149	\$ 3,442,124

FUND 143
CENTRAL CAFETERIA FUND
STATEMENT OF APPROPRIATIONS

		2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72310	BOARD OF EDUCATION					
305	AUDIT SERVICES	\$ -	\$ -	\$ 13,945	\$ 13,945	\$ 15,000
513	WORKER'S COMPENSATION	-	70,000	70,000	70,000	70,000
TOTAL BOARD OF EDUCATION		\$ -	\$ 70,000	\$ 83,945	\$ 83,945	\$ 85,000
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ -	\$ 111,100	\$ 1,385,461	\$ 1,385,461	\$ 1,450,200
119	ACCOUNTANTS/BOOKEEPERS	-	37,900	38,400	38,376	40,400
162	CLERICAL PERSONNEL	-	26,100	-	-	-
165	CAFETERIA PERSONNEL	-	4,270,000	3,115,639	2,815,298	3,276,000
187	OVERTIME PAY	-	5,000	-	-	-
189	OTHER SALARIES & WAGES	-	34,400	65,000	62,544	68,300
201	SOCIAL SECURITY	-	283,989	285,479	257,686	300,000
204	STATE RETIREMENT	-	323,646	308,646	313,911	320,000
206	LIFE INSURANCE	-	8,913	8,513	7,667	9,000
207	MEDICAL INSURANCE	-	604,809	669,109	666,089	710,000
210	UNEMPLOYMENT COMPENSATION	-	7,500	16,000	13,257	16,000
212	EMPLOYER MEDICARE	-	66,438	66,800	60,293	71,000
307	COMMUNICATION	-	-	2,625	2,614	2,625
336	MAINT. & REPAIR - EQUIPMENT	-	200,000	100,000	85,821	100,000
354	TRANS. OTHER THAN STUDENTS	-	100,000	100,000	79,557	100,000
355	TRAVEL	-	30,000	20,000	1,850	20,000
399	OTHER CONTRACTED SERVICES	-	100,000	125,000	166,030	125,000
421	FOOD PREPARATION SUPPLIES	-	-	397,375	362,061	477,000
422	FOOD SUPPLIES	-	4,525,000	5,528,432	4,815,033	6,911,000
435	OFFICE SUPPLIES	-	40,000	20,000	15,217	18,000
451	UNIFORMS	-	10,000	10,000	6,405	10,500
499	OTHER SUPPLIES & MATERIALS	-	550,000	150,000	98,611	128,000
524	IN SERVICE/STAFF DEVELOPMENT	-	15,000	15,000	34,404	15,000
599	OTHER CHARGES	-	50,000	5,000	(1,506)	5,000
710	FOOD SERVICE EQUIPMENT	-	663,000	1,020,000	1,018,824	300,000
TOTAL FOOD SERVICE		\$ -	\$ 12,062,795	\$ 13,452,479	\$ 12,305,502	\$ 14,473,025
99100	TRANSFERS OUT					
590	TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 165,884	\$ 102,789	\$ 100,000
TOTAL TRANSFERS		\$ -	\$ -	\$ 165,884	\$ 102,789	\$ 100,000
TOTAL CENTRALIZED CAFETERIA APPROPRIA		\$ -	\$ 12,132,795	\$ 13,702,308	\$ 12,492,237	\$ 14,658,025

GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. The major source of funding for this fund is projected to be local tax effort.



Rutherford County • Debt Strategy Team
(L-R) Mayor Ernest Burgess, Director of Finance Lisa Nolen, Financial Advisor Sam Crewse,
Attorneys Karen Neal and George Masterson of Bass, Berry & Sims

GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 29,406,463	\$ 31,304,937	\$ 32,320,437	\$ 32,235,308	\$ 36,031,274
40120 TRUSTEE'S COLLECT - PRIOR YR	500,447	590,000	520,000	518,812	494,500
40130 CLERK & MASTERS COLLECTION	261,712	302,050	260,050	232,275	254,500
40140 INTEREST AND PENALTY	114,983	113,950	117,950	119,163	113,110
40150 PICK-UP TAXES	182,028	145,500	110,500	103,347	113,110
40161 PAY IN LIEU OF TAXES - TVA	4,158	4,282	4,282	4,282	4,282
40210 LOCAL OPTION SALES TAX	2,989,202	3,030,000	2,870,000	2,832,333	-
40250 LITIGATION TAX - GENERAL	611,327	650,000	637,000	630,906	650,000
40270 BUSINESS TAX	720,196	763,520	807,520	798,379	763,520
TOTAL LOCAL TAXES	\$ 34,790,515	\$ 36,904,239	\$ 37,647,739	\$ 37,474,806	\$ 38,424,296
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 3,732,194	\$ 1,726,800	\$ 1,966,800	\$ 1,961,255	\$ 758,700
44120 LEASE/RENTALS	116,250	116,250	116,250	116,250	116,250
44510 ACCRUED INTEREST ON DEBT ISSUE	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 3,848,444	\$ 1,843,050	\$ 2,083,050	\$ 2,077,505	\$ 874,950
OTHER SOURCES (NON-REVENUE)					
49400 PROCEEDS OF REFUNDING BONDS	\$ -	\$ -	\$ -	\$ -	\$ -
49410 PREMIUMS ON DEBT SOLD	-	-	194,712	194,712	-
49800 TRANSFERS IN	3,235,188	3,000,000	2,103,940	1,983,939	1,750,000
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 3,235,188	\$ 3,000,000	\$ 2,298,652	\$ 2,178,651	\$ 1,750,000
REVENUES: GENERAL DEBT SERVICE	\$ 41,874,147	\$ 41,747,289	\$ 42,029,441	\$ 41,730,962	\$ 41,049,246
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 692,946	\$ 1,009,100	\$ 874,157	\$ 743,703	\$ 1,060,700
GENERAL GOV'T PRINCIPAL PYMTS	1,894,195	5,084,850	5,084,850	5,084,850	3,523,155
EDUCATION PRINCIPAL PYMTS	22,644,890	19,430,150	19,430,150	19,430,150	19,146,845
GENERAL GOV'T INTEREST PYMTS	2,808,521	2,723,690	2,849,950	2,849,949	2,807,800
EDUCATION INTEREST PYMTS	14,088,302	14,187,202	14,060,942	13,490,763	14,535,592
GENERAL GOV'T OTHER DEBT ISSUANCE	-	-	60,276	60,276	-
EDUCATION OTHER DEBT ISSUANCE	-	-	288,379	288,379	112,459
OTHER USES	-	-	-	-	-
EXPENDITURES: GENERAL DEBT SERVICE	\$ 42,128,853	\$ 42,434,992	\$ 42,648,704	\$ 41,948,069	\$ 41,186,551
Beginning Fund Balance July 1,				\$ 30,935,532	\$ 30,718,425
Ending Fund Balance June 30,				\$ 30,718,425	\$ 30,581,120

**GENERAL DEBT SERVICE
FUND 151
STATEMENT OF APPROPRIATIONS**

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
51900 OTHER GEN. ADMINISTRATION					
510 TRUSTEE'S COMMISSION	\$ 687,239	\$ 709,100	\$ 728,100	\$ 726,695	\$ 760,700
605 UNDERWRITER'S DISCOUNT	-	-	-	-	-
606 OTHER DEBT ISSUANCE CHARGES	-	250,000	96,057	-	250,000
699 OTHER DEBT SERVICE	5,706	50,000	50,000	17,008	50,000
OTHER GENERAL ADMINISTRATION	\$ 692,946	\$ 1,009,100	\$ 874,157	\$ 743,703	\$ 1,060,700
82110 GENERAL GOVERNMENT					
601 PRINCIPAL ON BONDS	\$ 1,694,195	\$ 4,159,850	\$ 4,159,850	\$ 4,159,850	\$ 3,523,155
602 PRINCIPAL ON NOTES	200,000	925,000	925,000	925,000	-
GENERAL PRINCIPAL PAYMENTS	\$ 1,894,195	\$ 5,084,850	\$ 5,084,850	\$ 5,084,850	\$ 3,523,155
82130 EDUCATION					
601 PRINCIPAL ON BONDS	\$ 12,990,805	\$ 19,430,150	\$ 19,430,150	\$ 19,430,150	\$ 19,146,845
602 PRINCIPAL ON NOTES	9,654,085	-	-	-	-
EDUCATION PRINCIPAL PAYMENTS	\$ 22,644,890	\$ 19,430,150	\$ 19,430,150	\$ 19,430,150	\$ 19,146,845
82210 GENERAL GOVERNMENT					
603 INTEREST ON BONDS	\$ 2,741,021	\$ 2,668,190	\$ 2,794,450	\$ 2,794,449	\$ 2,807,800
604 INTEREST ON NOTES	67,500	55,500	55,500	55,500	-
GENERAL GOVERNMENT INTEREST PYMTS	\$ 2,808,521	\$ 2,723,690	\$ 2,849,950	\$ 2,849,949	\$ 2,807,800
82230 EDUCATION					
603 INTEREST ON BONDS	\$ 13,462,027	\$ 14,187,202	\$ 14,060,942	\$ 13,490,763	\$ 14,535,592
604 INTEREST ON NOTES	626,275	-	-	-	-
EDUCATION INTEREST PAYMENTS	\$ 14,088,302	\$ 14,187,202	\$ 14,060,942	\$ 13,490,763	\$ 14,535,592
82310 GENERAL GOVERNMENT					
605 UNDERWRITER'S DISCOUNT	\$ -	\$ -	\$ 33,644	\$ 33,644	\$ -
606 OTHER DEBT ISSUANCE CHARGES	-	-	26,632	26,632	-
GENERAL GOVERNMENT OTHER DEBT SERV	\$ -	\$ -	\$ 60,276	\$ 60,276	\$ -
82330 EDUCATION					
605 UNDERWRITER'S DISCOUNT	\$ -	\$ -	\$ 161,068	\$ 161,068	\$ -
606 OTHER DEBT ISSUANCE CHARGES	-	-	127,311	127,311	-
699 OTHER DEBT SERVICE	-	-	-	-	112,459
GENERAL GOVERNMENT OTHER	\$ -	\$ -	\$ 288,379	\$ 288,379	\$ 112,459
99300 OTHER USES-REFUNDED BOND ESCROW AGENT					
699 OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER USES	\$ -				
EXPENDITURES: GENERAL DEBT SERVICE	\$ 42,128,853	\$ 42,434,992	\$ 42,648,704	\$ 41,948,069	\$ 41,186,551

EDUCATION CAPITAL PROJECT FUND

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 42 school locations. Five cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds will only be utilized for specific education capital repair projects.



**EDUCATION CAPITAL PROJECTS FUND
FUND 177**

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2006-2007	2007-2008 BUDGET		2007-2008	2008-2009
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ -	\$ 1,904,837	\$ 1,947,204	\$ 1,960,580	\$ 2,048,427
40120 TRUSTEE'S COLL - PRIOR YEARS	-	-	-	-	30,000
40130 CLERK & MASTER COLLECTIONS	-	-	-	-	15,500
40140 INTEREST AND PENALTY	-	-	-	431	6,900
40150 PICK-UP TAXES	-	-	3,723	3,724	6,900
40161 PMNTS IN LIEU OF TAXES - TVA	-	310	310	260	261
40270 BUSINESS TAX	-	46,460	46,460	38,246	46,550
TOTAL LOCAL TAXES	\$ -	\$ 1,951,607	\$ 1,997,697	\$ 2,003,241	\$ 2,154,538
REVENUES: EDUCATION CAPITAL PROJ	\$ -	\$ 1,951,607	\$ 1,997,697	\$ 2,003,241	\$ 2,154,538

EXPENDITURES					
72310 BOARD OF EDUCATION					
510 TRUSTEES COMMISSION	\$ -	\$ 38,565	\$ 41,565	\$ 39,478	\$ 42,173
TOTAL BOARD OF EDUCATION	\$ -	\$ 38,565	\$ 41,565	\$ 39,478	\$ 42,173
91300 EDUCATION CAPITAL PROJECTS					
335 MAINT. & REPAIR SERV. BUILDING	\$ -	\$ 1,913,042	\$ 1,913,042	\$ 1,363,632	\$ 2,150,000
707 BUILDING IMPROVEMENTS	-	-	-	-	-
TOTAL EDUCATION CAPITAL PROJECTS	\$ -	\$ 1,913,042	\$ 1,913,042	\$ 1,363,632	\$ 2,150,000
EXPENDITURES: ED. CAPITAL PROJECTS	\$ -	\$ 1,951,607	\$ 1,954,607	\$ 1,403,110	\$ 2,192,173
Beginning Undesignated Fund Balance July 1,				\$ -	\$ 735,955
Ending Undesignated Fund Balance June 30,				\$ 735,955	\$ 698,320

2008-2009 Capital Budget

Overview

Presented on the following pages is the 2008-2009 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2008-2009 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in

the debt service portion of the annual operating budget. Each year the County commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

In December, 2002, the Board of Commissioners approved a facilities master plan prepared by RM Plan Group, in association with Rufus Johnson Associates as the final approved and authorized plan for the county. In January 2003, the Commissioners approved a construction schedule for the facilities master plan and to initially proceed with the following projects: Archives, Correctional Work Center, and Juvenile Detention Center. These projects are now complete and the County is moving forward with preliminary work and planning projects for a Justice Center, an addition to the existing adult detention center.

Construction continues on the following projects: Phase II for Lane Agripark (community center, livestock barn, show ring, and ecology pavilion), firing range, jail security system and tennis courts.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to Florence Road, Beesley Road, and the Joe B. Jackson Parkway. The Commissioners have also authorized the county to proceed with improvements to Halls Hill Pike. The county will lead this project with the City of Murfreesboro's participation. The estimated commitment for these projects will require approximately \$14 million in capital funds. Of this amount, approximately \$8.63 has been received from the development tax and bond proceeds.

EDUCATION CAPITAL PROJECTS

The following list provides information on education capital projects initiated by the Board of Education. Detailed information related to original budget, amended budget, commitments to date and expenditures to date are presented on the following pages. Phase IV and V projects are

funded by bonds, transfers from other completed projects and contributions from the General Purpose School Fund.

PHASE IV PROJECTS

ALMAVILLE PROPERTY. This project is for future construction of a high school in the Almadillo area.

LAVERGNE LAKE ELEMENTARY. This project is for construction of a new elementary school located in the LaVergne area for a core of 1,000 students and classroom space of 850 students. The school opened August 2007. Project is still open to pay for remaining furniture and equipment.

PHASE V PROJECTS

OAKLAND & RIVERDALE RENOVATIONS. At each school, this project will add 21 new classrooms and displace 13 classrooms by the renovation. Each school will net eight additional classrooms with this renovation. The target date for completion was August, 2007. The project remains open.

ROCKVALE MIDDLE SCHOOL. This project is for construction of a new middle school located in Rockvale for a core of 1,000 students. The target date for the school to open is August 2008.

CITY/COUNTY SEWER PROJECT. This is a joint project between the Board of Education and the City of Murfreesboro to install a sewer line to the proposed Rockvale Middle and Rockvale High School site. The County is responsible for the cost of engineering, acquiring right of ways, and one half the cost of construction. The City of Murfreesboro will establish a separate assessment district to collect tap fees on behalf of the City and the County.

2006 REPAIRS. This project is for replacement of Smyrna Middle School HVAC and paving, replacement of LaVergne Primary HVAC, and paving at Oakland High School and Riverdale High School.

HOMER PITTARD CAMPUS SCHOOL RENOVATION. This project is a refurbishment to the school. It will include installing an elevator, installing a sprinkler system, updating the plumbing, wiring, and heating and cooling system; and repairing the steps and columns.

BROWN'S CHAPEL ELEMENTARY SCHOOL. This project is to search for a new elementary school in the Baker Road area for a core of 1,000 students and classroom space of 850 students. The target date for completion is August, 2009.

2007 REPAIRS. This project is for undesignated elementary repairs.

CHRISTIANA ELEMENTARY RENOVATION. This project will add 14 classrooms, more cafeteria space, renovate administration offices and media center, and add a stage at the end of the gym. The target date for completion will be August , 2008.

BUCHANAN RENOVATION. This project will include no new classrooms. It will include exterior paint, floor tile, new baseboards, interior paint, ceilings, kitchen work, and small roof repairs. The target date for completion is August, 2008.

LAVERGNE PRIMARY RENOVATION. This project will add no new classrooms. It will include exterior paint, floor tile, new base, interior paint, ceilings, and kitchen work. The target date for completion will be August, 2008.

NORTH CORRIDOR MIDDLE. This project is for construction of a new middle school in the DeJarnette area for a 1,000 students. The target date for completion is August, 2010.

BUCHANAN MIDDLE. This project is for construction of a new middle school in the Buchanan area for 1,000 students. The target date for completion is August, 2010.

HOLLOWAY HIGH SCHOOL HVAC. This project is to replace HVAC at Holloway High School. The target date for completion is August, 2008.

ROCKVALE HIGH SCHOOL. This project is for a future high school in the Rockvale area. At this time there is no target date for completion.

Rutherford County, Tennessee
General Capital Projects
2008-2009

DESCRIPTION	Project Estimate	FUNDING	Contracts to Date	Expended To date
LANE AGRI-PARK - PHASE 2				
Sale of Guy James Property		\$ 4,000,000		
Development Tax (10/06)		505,595		
Development Tax (10/07)		407,000		
Grant-\$200,000 (not received yet)				
ARCHITECT			\$ 361,564	\$ 276,448
CONSTRUCTION			4,667,213	600,300
SITE DEVELOPMENT			3,767	3,767
total project	\$ 5,112,595	\$ 4,912,595	\$ 5,032,544	\$ 880,515
LANE AGRI-PARK -Ecology Pavilion				
Donation from Allied Waste		\$ 50,000		
CONSTRUCTION			\$ -	\$ -
total project	\$ 50,000	\$ 50,000	\$ -	\$ -
JUSTICE CENTER				
2003 Bond Issue		\$ 1,000,000		
Transfer from Correctional Work Ctr.		450,000		
From Development Tax (7/06)		500,000		
ENGINEERING SERVICES			24,075	24,075
LAND/LEGAL			1,409,417	1,409,417
OTHER CONTRACTED SERVICES			124,390	122,244
OTHER CHARGES			250	250
total project		\$ 1,950,000	\$ 1,558,132	\$ 1,555,986
TENNIS COURTS				
Development Tax (6/08)	\$ 1,200,000	\$ 1,200,000		
CONSTRUCTION			\$ -	\$ -
total project	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -
JAIL SECURITY				
Transfer from General Fund (8/2007)		\$ 287,000		
OTHER EQUIPMENT			\$ 287,000	\$ -
total project	\$ 287,000	\$ 287,000	\$ 287,000	\$ -
FIRING RANGE				
Transfer from Development tax (8/2007)		\$ 543,500		
Transfer from Development tax (3/2008)		30,000		
ARCHITECT			\$ 25,000	\$ 18,750
total project	\$ 573,500	\$ 573,500	\$ 25,000	\$ 18,750
CITY/CO ROAD PROJECTS				
BEESLEY (const - \$2,944,750)	3,634,662		2,730,076	2,730,076
JBK PKWY	2,203,200			
FLORENCE	3,500,797		2,584,574	2,584,574
HALLS HILL PIKE	4,400,000		7,835,024	1,493,538
<i>(due from City of Murfreesboro - const)</i>			<i>(3,468,578)</i>	
John Rice BLVD	250,000		20,882	20,882
total project	\$ 13,988,659	\$ 8,626,025	\$ 9,701,978	\$ 6,829,070

**Rutherford County, Tennessee
School Capital Budget
2008-2009**

PHASE IV

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
ALMAVILLE PROPERTY				
Architect	\$ -	\$ 20,184	\$ -	\$ -
Engineering	16,800	19,650	19,650	19,650
Construction		-	-	-
Land	1,921,464	1,974,688	1,974,688	1,974,688
Furniture & Equipment		-	-	-
Site Development		1,387,779	1,371,914	1,371,914
total project	\$ 1,938,264	\$ 3,402,301	\$ 3,366,252	\$ 3,366,252
LAVERGNE LAKE ELEMENTARY				
Architect	\$ -	\$ 495,043	\$ 549,217	\$ 549,217
Engineering		117,595	114,930	114,930
Construction		13,050,000	13,112,662	13,112,662
Furniture		1,700,000	328,628	328,628
Equipment			282,704	275,388
Technology			774,393	763,834
Other Equip. (Phones)			26,946	26,946
Other Captial Outlay			146,412	146,412
Site Development		3,466,869	3,256,918	3,256,918
Unallocated	11,000,000	-	-	-
total project	\$ 11,000,000	\$ 18,829,507	\$ 18,592,810	\$ 18,574,935

PHASE V

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
RIVERDALE HIGH RENOVATION				
ARCHITECT	\$ -	\$ 334,129	\$ 402,075	\$ 402,075
ENGINEERING SERVICES		12,835	29,742	29,742
BUILDING IMPROVEMENT		8,000,300	7,986,863	7,502,473
FURNITURE		405,000	176,993	176,993
EQUIPMENT			135,943	135,412
TECHNOLOGY			111,921	110,632
CONTINGENCY		39,493	-	-
SITE DEVELOPMENT	6,676,845	10,765	22,526	22,526
total project	\$ 6,676,845	\$ 8,802,522	\$ 8,866,063	\$ 8,379,853
OAKLAND HIGH RENOVATION				
ARCHITECT	\$ -	\$ 334,385	\$ 384,443	\$ 384,443
ENGINEERING SERVICES		12,835	29,031	29,031
BUILDING IMPROVEMENT		7,716,000	7,716,000	7,353,947
FURNITURE		405,000	179,329	178,659
EQUIPMENT			133,427	131,518
TECHNOLOGY			134,082	133,964
CONTINGENCY		39,945	-	-
SITE DEVELOPMENT	6,374,025	10,313	22,870	22,870
total project	\$ 6,374,025	\$ 8,518,478	\$ 8,599,182	\$ 8,234,432

**Rutherford County, Tennessee
School Capital Budget
2008-2009**

PHASE V

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
ROCKVALE MIDDLE SCHOOL				
ARCHITECT	\$ 528,000	\$ 528,000	\$ 672,469	\$ 666,870
ENGINEERING SERVICES	(26,465)	117,966	143,170	130,042
CONSTRUCTION	16,971,701	17,008,000	17,008,000	16,379,402
FURNITURE, FIXTURES & EQUIPMENT	2,575,000	2,575,000	988,300	125,482
TECHNOLOGY			895,897	367,201
OTHER EQUIP.(PHONES)			32,360	32,360
OTHER CAPTIAL OUTLAY			176,591	-
LAND	642,639	656,530	656,530	656,530
SITE DEVELOPMENT	2,925,844	3,259,152	3,162,020	3,113,992
total project	\$ 23,616,719	\$ 24,144,648	\$ 23,735,337	\$ 21,471,879
2006 REPAIRS				
SMYRNA MIDDLE HAVC & PAVING	\$ 1,865,001	\$ 1,665,600	\$ 1,665,600	\$ 1,665,600
LAVERGNE PRIMARY HVAC	800,052	1,409,600	1,369,631	1,369,631
OAKLAND/RIVERDALE PAVING	360,000	360,000	359,380	-
total project	\$ 3,025,053	\$ 3,435,200	\$ 3,394,611	\$ 3,035,231
CITY/COUNTY SEWER PROJECT				
ENGINEERING SERVICES	\$ 2,000,000	\$ 2,000,000	\$ 186,000	\$ 186,000
LEGAL SERVICES			74,259	74,259
RIGHT OF WAY			16,400	16,400
OTHER CONSTRUCTION			1,351,652	1,351,652
LAND			133,807	133,807
total project	\$ 2,000,000	\$ 2,000,000	\$ 1,762,118	\$ 1,762,118
CAMPUS SCHOOL RENOVATION				
ARCHITECT	\$ -	\$ -	\$ 329,360	\$ 208,969
ENGINEERING SERVICES			7,225	7,225
BUILDING IMPROVEMENTS	2,500,000	3,500,000	-	-
SITE DEVELOPMENT			4,250	4,250
total project	\$ 2,500,000	\$ 3,500,000	\$ 340,835	\$ 220,444
BROWN'S CHAPEL ELEMENTARY				
ARCHITECT	\$ 515,337	\$ 515,337	\$ 524,000	\$ 435,462
ENGINEERING SERVICES	24,663	24,663	96,212	26,165
CONSTRUCTION	18,008,000	18,008,000	14,939,415	757,465
FURNITURE, FIXTURES, & EQUIPEMENT	1,800,000	1,800,000	-	-
LAND	770,000	770,000	621,339	621,339
SITE DEVELOPMENT			1,531,484	100,313
total project	\$ 21,118,000	\$ 21,118,000	\$ 17,712,450	\$ 1,940,744
2007 REPAIRS				
UNDESIGNATED ELEMENTARY	\$ 132,934	\$ 132,934	\$ -	\$ -
total project	\$ 132,934	\$ 132,934	\$ -	\$ -

**Rutherford County, Tennessee
School Capital Budget
2008-2009**

PHASE V

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
CHRISTIANA ELEMENTARY RENOVATION				
ARCHITECT			\$ 207,875	\$ 190,182
ENGINEERING SERVICE			30,821	17,234
BUILDING IMPROVEMENTS	4,250,000	4,350,000	3,820,456	2,246,315
FURNITURE			32,542	14,725
EQUIPMENT			757	-
TECHNOLOGY			17,953	15,571
SITE DEVELOPMENT			37,885	37,885
total project	\$ 4,250,000	\$ 4,350,000	\$ 4,148,289	\$ 2,521,912
BUCHANAN RENOVATION				
ARCHITECT			\$ 36,500	\$ 34,349
ENGINEERING SERVICES			1,985	-
BUILDING IMPROVEMENTS	650,000	650,000	616,500	216,186
SITE DEVELOPMENT			1,200	1,200
total project	\$ 650,000	\$ 650,000	\$ 656,185	\$ 251,735
LAVERGNE PRIMARY RENOVATION				
ARCHITECT			\$ 33,000	\$ 30,678
ENGINEERING SERVICES			4980	4980
BUILDING IMPROVEMENTS	650,000	650,000	395,800	132,394
FURNITURE			14,696	
SITE DEVELOPMENT			1,200	1,200
total project	\$ 650,000	\$ 650,000	\$ 449,676	\$ 169,252
NORTH CORRIDOR MIDDLE SCHOOL				
LAND	1,817,000	1,869,700	-	-
total project	\$ 1,817,000	\$ 1,869,700	\$ -	\$ -
BUCHANAN MIDDLE				
ENGINEERING SERVICES			\$ 525	\$ 525
LAND	\$ 3,673,000	\$ 3,725,700	\$ 6,265	\$ 6,265
total project	\$ 3,673,000	\$ 3,725,700	\$ 6,790	\$ 6,790
HOLLOWAY SCHOOL				
HVAC	\$ 950,000	\$ 950,000	\$ 40,000	\$ 36,000
BUILDING IMPROVEMENTS			816,409	600,000
total project	\$ 950,000	\$ 950,000	\$ 856,409	\$ 636,000
ROCKVALE HIGH SCHOOL				
ENGINEERING SERVICES	\$ 77,036	\$ 77,036	\$ 77,036	\$ 77,036
LAND	2,607,361	2,607,361	2,607,361	2,607,361
SITE DEVELOPMENT	1,797,000	1,797,000	2,019,216	1,325,097
total project	\$ 4,481,397	\$ 4,481,397	\$ 4,703,613	\$ 4,009,494

RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM

Phase IV

July 1, 2008

SOURCE OF FUNDING		Almaville Property	Lavergne Lake Elementary
GPS (Phase IV - Almaville School Com)	\$ 16,800	16,800	
Interfund Note - GPS	1,080,000	1,080,000	
GPS (LaVergne Lake Elementary)	1,823,000		1,823,000
2004 Bonds (lgip10)	2,990,008	2,305,501	684,507
2006 Bonds(lgip 9)	16,322,118		16,322,118
FUNDING SOURCE	\$ 22,231,926	= \$ 3,402,301	\$ 18,829,625
Amended Budget Phase IV	\$ 22,231,808	= \$ 3,402,301	\$ 18,829,507
Variance Between Source & Budget	\$ 118	= \$ -	\$ 118

Phase V

July 1, 2008

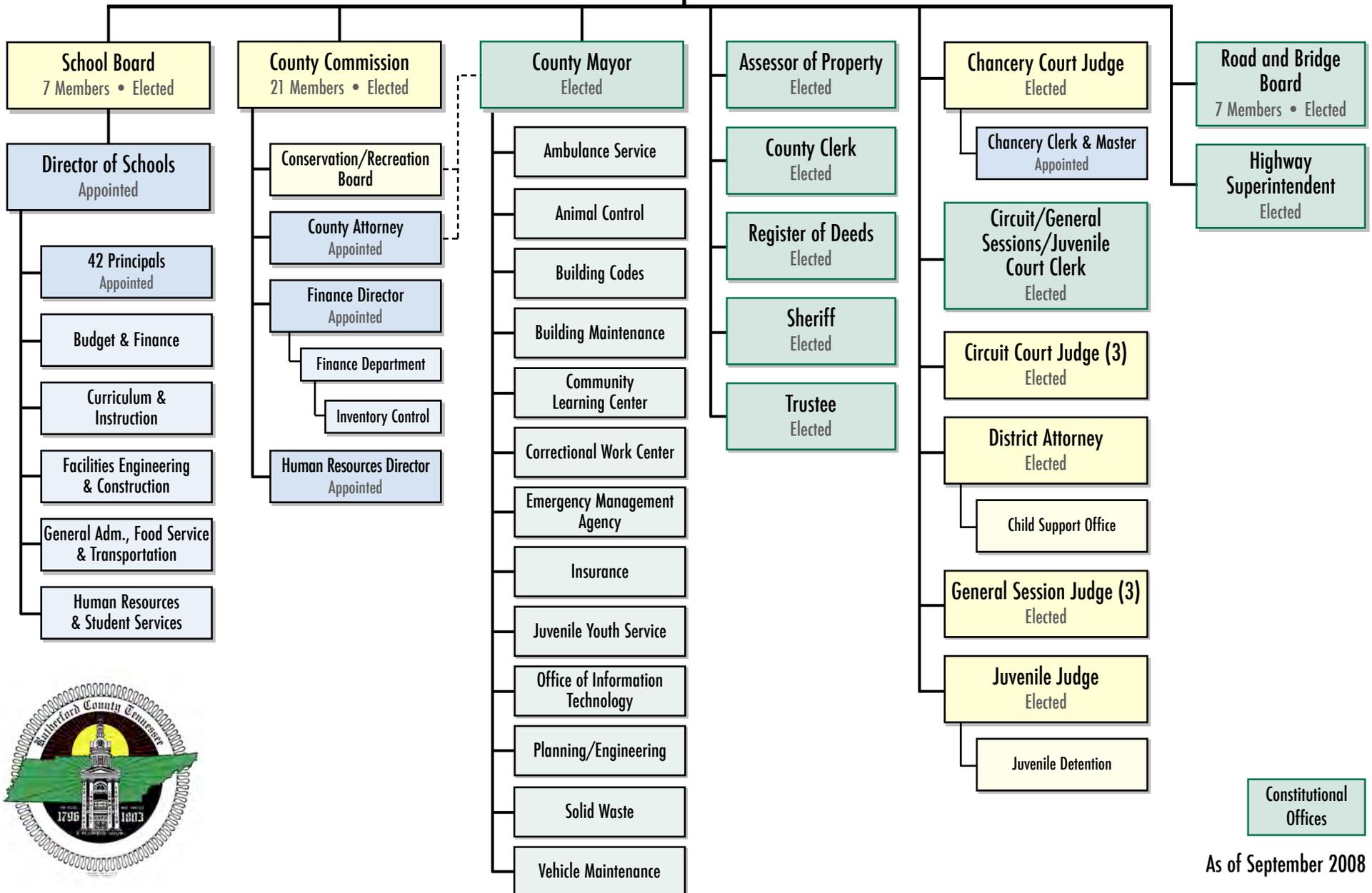
SOURCE OF FUNDING		Riverdale High Renovation	Oakland High Renovation	2006 Repair	City/County Sewer Project	Rockvale Middle School	Campus School Renovation
Transfer from Phase III(New Middle)	\$ 41,921					\$ 41,921	
Transfer from Phase III(New Middle)	2,300					2,300	
GPS (Rockvale Middle School)	218,000					218,000	
GPS (Rockvale Middle School)	1,569,000					1,569,000	
2003 Bonds (LGIP 3)	6,350					6,350	
2006 Bonds (Lgip 9)	20,429,053	7,121,975	6,819,025	3,025,053	2,000,000	1,463,000	
Transfer from Phase III(Christiana Midd	9,240					9,240	
Transfer From Phase III(Siegel)	21,467					21,467	
Transfer from Phase IV(LaVergne Addit	13,194					13,194	
Transfer from Phase III(2005 Ele. Repair	30,147			30,147			
Transfer from Phase III(SC3)	84,498						
Transfer from Phase III(SC2)	159,960					159,960	
Transfer from Phase III(2005 Repairs)	132,934						
GPS (Dec/2006)	275,115					176,000	
GPS(Mar/2007)	1,250,000						1,250,000
GPS(April/2007)	380,000			380,000			
GPS(June/2007)	875,000						
2007 Bonds (LGIP 5)	33,192,305	1,680,547	1,699,453			20,130,908	
Christy Houston Foundation(12/07)	1,000,000						1,000,000
GPS(Dec/2007)	2,650,000						1,250,000
GPS(May/2008)	3,673,000						
GPS(june/2008)	997,649						435,437
Transfer from Phase IV(Stewarts Creek I	104,284						
Transfer from Phase IV(Stewarts Creek I	105,400						
FUNDING SOURCE	\$ 67,220,817	= \$ 8,802,522	\$ 8,518,478	\$ 3,435,200	\$ 2,000,000	\$ 23,811,340	\$ 3,935,437
Amended Budget Phase V	\$ 88,328,321	= \$ 8,802,522	\$ 8,518,220	\$ 3,435,200	\$ 2,000,000	\$ 24,144,648	\$ 3,500,000
Variance Between Source & Budget	\$ (21,107,504)	= \$ -	\$ 258	\$ -	\$ -	\$ (333,308)	\$ 435,437

RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM
Phase V
July 1, 2008

Brown's Chapel Elementary	2007 Repairs	Christiana Ele. Renovation	Buchanan Ele. Renovation	LaVergne Primary Renovation	North Corridor Middle	Buchanan Middle	Holloway Hvac	Rockvale High School
84,498								
99,115	132,934							
875,000		4,250,000					950,000	4,481,397
		100,000	650,000	650,000		3,673,000		
104,284					562,212			
					52,700	52,700		
\$ 1,162,897	\$ 132,934	\$ 4,350,000	\$ 650,000	\$ 650,000	\$ 614,912	\$ 3,725,700	\$ 950,000	\$ 4,481,397
\$ 21,118,000	\$ 132,934	\$ 4,350,000	\$ 650,000	\$ 650,000	\$ 1,869,700	\$ 3,725,700	\$ 950,000	\$ 4,481,397
\$ (19,955,103)	\$ -	\$ -	\$ -	\$ -	\$ (1,254,788)	\$ -	\$ -	\$ -

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE

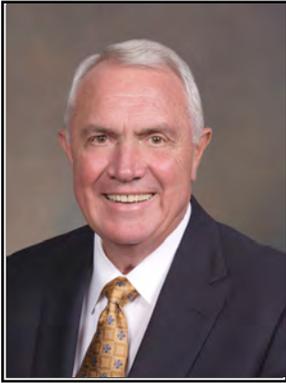


Constitutional
Offices

As of September 2008

The seal of Rutherford County, North Carolina, is centered in the background. It features a central image of a classical building with a dome, set against a sunburst. The seal is circular with a decorative border. Text within the seal includes "Rutherford County", "IN GOD WE TRUST", "1796", and "1803".

RUTHERFORD
COUNTY
GOVERNMENT
WHO'S WHO



COUNTY MAYOR

Fund# 101 • Account 51300, page 15

Ernest Burgess • Elected Official 2006-2010

County Courthouse Suite 101

Phone: (615) 898-7745 • Fax: (615) 898-7747

E-mail: eburgess@rutherfordcounty.org

MISSION STATEMENT:

The County Mayor's Office directs, organizes and coordinates County government activities and oversees the day-to-day operations of the County. This department provides for the delivery of services to our customers — the citizens of Rutherford County, Tennessee in the most efficient and cost effective manner possible.



HIGHWAY DEPARTMENT

Fund# 131 • Account 61000-68000, page 63

Mike Williams, Road Superintendent • Elected Official 1992-2012

1510 Rutledge Way

Phone (615) 898-7856 • Fax: (615) 898-7961

E-mail: mwilliams@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Highway Department is responsible for the maintenance of roads that are a part of the county road system. The department consists of a superintendent who directly supervises construction and maintenance of county roads under the authority and direction of a seven-member road board. The Highway Department has various crews which do all types of maintenance, rock crushing, paving, patching, pipe installation, road building and trucking, as well as a shop that does maintenance of all equipment used by the highway department. The department also contracts work from private industry to perform work on the road system as needed.



BOARD OF EDUCATION

Fund# 141 • Account 71100-76100, page 72

Harry Gill, Director of Schools • Appointed Official

2240 South Park Blvd.

Phone: (615) 893-5812 • Fax: (615) 904-3772

E-mail: gillh@rcs.k12.tn.us

MISSION STATEMENT:

The mission of the Rutherford County School System is to provide an educational environment that encourages and enables each student to develop to his/her highest potential and to become a responsible and contributing member of society. The director is appointed and is under the authority and direction of an elected seven-member board.



TRUSTEE'S OFFICE

Fund# 101 • Account 52400, page 23

Teb Batey • Elected Official 2006-2010

County Courthouse Suite 102

Phone: (615) 898-7705 • Fax: (615) 898-7970

E-mail: tbatey@rutherfordcounty.org

MISSION STATEMENT:

The Trustee's Office is an elective office. The Trustee serves as the treasurer of the county and in this position, he must implement a sound cash management policy because of its affect on other county offices and on taxpayers. The office serves as the county bank since it handles all receipts and disbursements for the operating departments of general government, public education, and highways. The Trustee is responsible for billing and collecting property taxes, maintaining accurate records of property tax payments, managing the total cash of the county, and investing the idle cash funds. The Tennessee Code Annotated describes the operating procedures under which the Trustee must adhere.



PROPERTY ASSESSOR'S OFFICE

Fund# 101 • Account 52300-52310, page 22

Bill Boner • Elected Official 2008-2012

319 N. Maple Street, Suite 200

Phone: (615) 898-7750 • Fax: (615) 896-2759

E-mail: bboner@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Assessor of Property is to accurately and uniformly assess and map all real property in Rutherford County, Tennessee, to assess all personal property and make audits, to reappraise the County every four years, and to comply with state rules and guidelines.



COUNTY CLERK

Fund# 101 • Account 52500, page 23

Georgia Lynch • Elected Official 2002-2010

319 N. Maple Street

Phone: (615) 898-7799 • Fax: (615) 898-7830

E-mail: glynch@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Clerk's office is to: 1) Enforce State Motor Vehicle Laws regarding titling and registration of motor vehicles, 2) Enforce State Laws regarding the appointment of Administrators and Executors relative to the Probate of Estates (Wills), 3) Enforce State Laws regarding the appointments of Conservators and Guardians, 4) Enforce the State Business Tax Act, 5) Enforce County Hotel/Motel Tax Laws, 6) Enforce State Laws regarding the issuance of Marriage License, 7) Enforce State laws regarding the issuance of Notary Public-at-Large Commission certificates, 8) Enforce Federal Laws regarding the Processing of Passport applications, 9) Enforce State Laws regarding the issuance of County Beer Permits, 10) Enforce State and County Laws regarding the preparation of Rutherford County Legislative Board Minutes and the execution of contracts etc., and 11) To collect the appropriate State and County Fees for the above mentioned duties.



CIRCUIT COURT CLERK

Fund# 101 • Account 53100, page 24

Eloise Gaither • Elected Official 1994-2010

Judicial Building Suite 201

Phone: (615) 898-7820 • Fax: (615) 217-7119

E-mail: egaither@rutherfordcounty.org

MISSION STATEMENT:

By statute, Clerks of Tennessee State Courts are elected or appointed for a term of 4 years. Court Clerks are required to attend court sessions and perform all clerical functions of the court. The clerk is a ministerial officer lacking judicial powers and is subject to all orders of the Court. The Clerk's duties are set forth in Title 18, T.C.A. The Clerk is responsible for all filings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts.



CHANCERY COURT CLERK

Fund# 101 • Account 53400, page 26

John Bratcher, Clerk & Master • Appointed Official

Judicial Building Suite 302

Phone (615) 898-7860 • Fax: (615) 849-9553

E-mail: jbratcher@rutherfordcounty.org

MISSION STATEMENT:

The Chancery Court is a Trial Court of general original jurisdiction of all cases of an equitable nature, where the debt or demand exceeds fifty dollars; and every matter of equitable cognizance above said amount is presumed to be within its inherent jurisdiction as a Court of Equity. Established by the Constitution of the State of Tennessee, the Chancery Court has original jurisdiction as a Court of Equity and over certain other matters, as assigned to it by the legislature, some of them exclusively, others concurrently with the Circuit Court. The Chancery Court collects and distributes child support, collects delinquent property taxes for the county and the cities of Murfreesboro, Smyrna, and LaVergne, and administers conservatorships and investment of litigant funds paid into the court's registry. The Clerk and Master is the principal administrative aide to the Chancery Court, providing assistance in the areas of courtroom administration and records management, docket maintenance, revenue management, maintenance of court minutes, official communication, and various other court-associated duties. The Clerk and Master is appointed to sit as special Master to hear temporary child custody and child and spousal support matters. Hearings are conducted on Mondays and Wednesdays. The Clerk and Master is appointed by the Chancellor for a six-year term pursuant to the state constitution.



REGISTER OF DEEDS

Fund# 101 • Account 51600, page 17

Jennifer Gerhart • Elected Official 1998-2010
319 N. Maple Street, Suite 133
Phone: (615) 898-7870 • Fax: (615) 898-7987
E-mail: jgerhart@rutherfordcounty.org

MISSION STATEMENT:

The Register of Deeds Office is commissioned by state statute to record and preserve certain documents that provide public notice of property ownership, liens and contracts, and other transactions and information that affects the public interest.

The Register of Deeds Office is given specific direction by state statutes on how to record, index and maintain the records including detailing the specific information that is required on the documents, the information that our office must place on the documents, and the need for accurate indexing of the documents to allow for easy accessibility.

Revenues are derived from recording and filing fees and a commission of the collection of State of Tennessee conveyance and mortgage taxes. Proper accounting procedures are required including the monthly reporting to the State Department of Revenue of all taxes collected. Audits are conducted annually by the State of Tennessee.



SHERIFF'S DEPARTMENT

Fund# 101 • Account 54110, page 29

Truman Jones, Sheriff • Elected Official 1983-2010
940 New Salem Highway
Phone: (615) 898-7770 • Fax: (615) 890-5861
E-mail: tjones@rutherfordcounty.org

ADULT DETENTION CENTER

Fund# 101 • Account 54210, page 31

SHERIFF'S DEPARTMENT MISSION STATEMENT:

The office of Sheriff is authorized and established by the Constitution of the State of Tennessee. The Sheriff is a constitutional officer that is elected by regular elections every four years. The sheriff is charged by law to service the courts within the jurisdiction of the county and all courts of record of this state. He/She is charged with the custody and control of inmates placed in the Detention Facility until discharged by law. He/She is the conservator of the peace by which the Sheriff is to keep the peace, prevent crime, arrest any person lawfully, or to execute process of the law, civil or state.

ADULT DETENTION CENTER MISSION STATEMENT:

The Rutherford County Adult Detention Center is a combined facility under the Sheriff of the County. All inmates within that facility will be provided with a safe, secure and humane environment for staff, inmates and the community. The Rutherford County Adult Detention Center is a primary holding facility that will confine pretrial male and female inmates as well as sentenced prisoners in a podular single cell environment. The detention facility operates their own kitchen and laundry facilities and provides medical services, a library, a law library and outdoor recreation area for use of said inmates. The facility complies with the laws of Rutherford County, the State of Tennessee and the United States.

GENERAL SESSIONS COURT

Fund# 101 • Account 53300, page 26

Judge Ben H. McFarlin, Jr., • Elected Official
Judge David Loughry, • Elected Official
Judicial Building Suite 503
Phone: (615) 898-7831 • Fax: (615) 898-7835
E-mail: bmcfarlin@rutherfordcounty.org
dloughry@rutherfordcounty.org



Judge Larry D. Brandon • Elected Official
Judicial Building Suite 301
Phone: (615) 217-1138 • Fax: (615) 217-1140
E-mail: lbrandon@rutherfordcounty.org



MISSION STATEMENT:

General Sessions Court is an independent “judicial office”. By Tennessee constitution, the General Sessions Judges are elected by county-wide vote to eight (8) year terms. Tennessee Code Annotated Section 16-15-501 vests the court with all the jurisdiction and shall exercise the authority formerly conferred by law upon justices of the peace in all civil and criminal cases, suits and actions. The jurisdiction, power and authority of the court shall be coextensive with the county. In addition, the courts are vested with jurisdiction over probate, county court and juvenile matters. Judicial Commissioners issue criminal process and warrants as set forth by T.C.A. 40-1-111 and T.C.A. 40-5-102, with all the powers enumerated therein.



JUVENILE COURT

Fund# 101 • Account 53500, page 27

Donna Scott-Davenport, Juvenile Judge • Elected Official
Judicial Building Suite 301
Phone: (615) 217-0061 • Fax: (615) 217-7130
E-mail: dscott@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Court Judge’s key purpose is the practical understanding of youth and families and their behavior problems in relation to their total life needs. In addressing those needs, the Juvenile court Judge encounters some of the most disturbing social problems of our community. The Juvenile Court system has a protective as well as a corrective role toward children. A variety of judicial functions are necessary to undertake the diversity of issues of Juvenile Court. They include making decisions regarding the disposition or rehabilitation of our unruly and delinquent children. We place children who are dependent/neglected and/or abused into state custody for their own protection and possibly terminate those parental rights.

Parentage is established for all children in Rutherford County who are born out of wedlock while attempting to create a bond between both parents and child as well as ordering child support and enforcement of those orders is a consideration. It is the mission of the Rutherford County Juvenile Judge to uphold the law, protect society, protect our children, address the legal and moral obligations of parents and bring society to a better understanding of the problem we face with our youth.



COUNTY ATTORNEY

Fund# 101 • Account 51400, page 16

James C. Cope • Appointed Official
16 Public Square North
Phone: (615) 898-7846 • Fax: (615) 893-5581
E-mail: jcope@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Attorney's office is to render legal services to the County and/or any of its officials, departments, offices, branches and boards and to represent the County in legal matters before administrative tribunals and in court effecting or touching upon the conduct of the business of the County. The County Attorney shall utilize the services of his office staff to assist in the administration and handling of the County's legal matters and problems. The County Attorney's Office is not generally responsible for the handling and defense of general liability and casualty claims as this is covered by general liability and casualty insurance. The County Attorney attends the meetings of the Rutherford County Commission and such County Committee meetings as requested from time to time.



ELECTION COMMISSION

Fund# 101 • Account 51500, page 17

H. Hooper Penuel, Jr., Administrator of Elections • Appointed Official
1 Public Square South
Phone: (615) 898-7743 • Fax: (615) 898-7938
E-mail: hpenuel@rutherfordcounty.org

MISSION STATEMENT:

The Election Commission serves to ensure Rutherford County citizens the opportunity to exercise their right to vote in Federal, State, County and Municipal elections within the proper jurisdiction by providing convenient, effective voter registration, voting sites and services, and operating the elections process in an open, fair, and effective manner as required by the laws of Tennessee and of the United States.



FINANCE DEPARTMENT

Fund# 101 • Account 52100, page 21

Lisa A. Nolen, CPA, CGFM • Appointed Official
County Courthouse Suite 201
Phone: (615) 898-7795 • Fax: (615) 904-7526
E-mail: lnolen@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of Rutherford County. This is achieved by maintaining a centralized accounting, fixed asset inventory, payroll and budgeting system for all county departments. The department ensures compliance with generally accepted accounting principles, as well as federal and state laws. The department also enables other county departments to demonstrate accountability for the resources that taxpayers have provided to operate their programs.



HUMAN RESOURCES DEPARTMENT

Fund# 101 • Account 51310, page 15

Sonya Stephenson • Appointed Official
303 North Church Street, Suite 200
Phone: (615) 494-4480 • Fax: (615) 904-7526
E-mail: sstephenson@rutherfordcounty.org

MISSION STATEMENT:

The Human Resources Department seeks to provide effective human resource management by developing and implementing policies, programs and services which contribute to the attainment of both county and employee goals. The department provides information and support in the areas of employment, training, compensation, benefits, and to ensure compliance with all applicable local, state and federal laws, rules and regulations for active and retired employees. The department strives to properly balance the needs of the employees and the needs of Rutherford County Government while encouraging a diverse workforce in a safe and discrimination/harassment free environment with an emphasis on organizational communication.



AGRICULTURE EXTENSION SERVICE

Fund# 101 • Account 57100, page 40

Dewayne Trail, Director • State Employee
315 John Rice Blvd
Phone: (615) 898-7710 • Fax: (615) 898-7999
E-mail: mdtrail2@utk.edu

MISSION STATEMENT:

To provide the latest research-based educational information from Tennessee's land-grant college in the areas of Agriculture, Home Economics, 4-H and other Youth, Horticulture, and Community Resource Development to Rutherford County's rural and urban residents. The Extension Service provides specific educational needs for over 100,000 clients, annually, plus mass media programming. This is accomplished through personal visits, phone calls, seminars, field days, group meetings, and newsletters.



AMBULANCE SERVICE

Fund# 101 • Account 55130, page 37

Mike Nunley, Director • County Employee
606 East Burton Street
Phone: (615) 898-7790 • Fax: (615) 898-7952
E-mail: mnunley@rutherfordcounty.org

MISSION STATEMENT:

It is the policy and goal of the Rutherford County Emergency Medical Service to provide the community we serve with the best emergency medical care possible. We will fulfill this obligation twenty-four hours a day, seven days a week. We will not be satisfied with a good, average, or excellent overall rating unless we can assure ourselves that every patient receives care appropriate to his or her needs, commensurate with our talents, training and current medical practices.

We realize the key to the efficient and effective delivery of emergency care is not dependent on equipment per se, but on well-trained, dedicated individuals working together toward a common goal. It is our goal, as administrators of R.C.E.M.S. to assemble approximately one hundred (100) of the best individuals, to equip them, and structure a system whereby they may accomplish the best emergency care and transportation of the ill and injured to each prospective patient from a 2000 census population of more than 188,000.



ANIMAL SERVICES

Fund# 101 • Account 55120, page 36

Tracy M. Hill, Director • County Employee

285 John Rice Blvd.

Phone: (615) 898-7740 • Fax: (615) -8987994

E-mail: thill@rutherfordcounty.org

MISSION STATEMENT:

The mission of Rutherford County Animal Services is to work in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals through education and courteous, effective enforcement of the Rutherford County Private Act (Chapter #55, Senate Bill 1161) and the laws and regulations of the State of Tennessee.



COMMUNITY CARE NURSING HOME

Fund# 101 • Account 55140, page 38

Charles M. King, Administrator • Employee of Community Care, Inc.

901 County Farm Road

Phone: (615) 893-2624 • Fax: (615) 898-7989

E-mail: mking@rutherfordcounty.org

MISSION STATEMENT:

Community Care of Rutherford County, Inc. is dedicated to the promotion of health and to the advancement of growth for patients of our health care center, the personnel on our staff, and for all people in our community directly or indirectly.

We believe in human dignity; and recognize that each person has physical, mental, emotional, and spiritual needs and rights, and that these rights must be respected. This respect is reflected in our tireless efforts to serve and preserve life and to prepare for its termination through spiritual support, understanding and empathy when death is inevitable.



COMMUNITY LEARNING CENTER

Fund# 101 • Account 51900, page 20

Dr. Michael Payne • County Employee

Juvenile Services Center

1710 South Church Street, Suite 5

Phone: (615) 898-4501 • Fax: (615) 896-9537

E-mail: mpayne@rutherfordcounty.org

MISSION STATEMENT:

The Community Learning Center is an alternative school that serves high school students of Rutherford County. The Community Learning Center is a Category I school that is accredited by the State of Tennessee Department of Education. Our staff includes a Director, Assistant Director, and a classroom teacher. All of the aforementioned people have various academic subjects that they are responsible for teaching.

Our major mission is to take at-risk teens and provide an academic program to ensure that each student will graduate from high school. We also strive to attain other objectives. We attempt to convince them, in certain situations, that there is a right and wrong. We work diligently on improving our students' coping skills which include family members, school officials, teachers, and society as a whole. We use various methods to enhance their self-esteem and worth to society. Finally, we have a passion to persuade our students the importance and magnitude for them to contribute to society as opposed to being a burden to society in regard to the future.



CORRECTIONAL WORK CENTER

Fund# 101 • Account 54220, page 32

Alan Miller, Superintendent • County Employee
1720 South Church Street
Phone: (615) 898-7847 • Fax: (615) 898-7837
E-mail: amiller@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Correctional Work Center is as follows: Our primary objective is to provide for the safety of the public, our employees and all offenders placed in our care. To meet this goal, we pledge to supervise all those in our custody by implementing correctional practices that contribute to the effectiveness of the criminal justice system. Our vision is to become a recognized leader for the economic and social contributions provided by our agency to and for the citizens of Rutherford County.



DISASTER RELIEF/EMERGENCY MANAGEMENT

Fund# 101 • Account 54430, page 34

Roger Allen, Director • County Employee
1220 West College Street
Phone: (615) 898-7764 • Fax: (615) 898-7840
E-mail: rallen@rutherfordcounty.org

MISSION STATEMENT:

The mission of Emergency Management is to coordinate disaster mitigation, preparedness, response, and recovery within Rutherford County. This includes the coordination of public and private emergency service providers, contingency plan development, training, and public education to save lives and protect property from the effects of major emergencies or disasters.



DRUG COURT

Fund# 101 • Account 53200, page 26

Mary Schneider, Coordinator • County Employee
303 North Church Street, Suite 100
Phone: (615) 217-7124 • Fax: (615) 217-7127
E-mail: mschneider@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Sixteenth Judicial District Drug Court Program is to reduce the length of incarceration, reduce the recidivism rate of crimes related to substance abuse and improve the safety and quality of life in our community by utilizing an innovative, efficient, integrated model of services.



COUNTY BUILDINGS

Fund# 101 • Account 51800, page 19

Ben Mankin, Director • County Employee

502 Memorial Boulevard

Phone: (615) 904-7547 • Fax: (615) 494-9704

E-mail: bmankin@rutherfordcounty.org

MISSION STATEMENT:

The Building Maintenance Department's mission is to efficiently maintain the county's facilities in a manner that provides guests, personnel, and officials an environment in which they can perform successfully. This includes maintaining physical locations, facility improvement, risk management, facility and life security, facility and life safety and energy conservation.



ENGINEERING OFFICE

Fund# 101 • Account 51720, page 18

Account 57800, page 41

Delwyn Corbitt, County Engineer • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: dcorbitt@rutherfordcounty.org

MISSION STATEMENT:

The County Engineer provides engineering review services for the Rutherford County Regional Planning Commission, Building Codes and other county departments. The department provides engineering counsel to other county departments and officials as requested. The department reviews subdivision and site development plans submitted for approval by the planning commission for compliance with applicable regulations. An emphasis is placed on storm water management provisions and adherence to articles of the national flood development projects for compliance with approved plans. To ensure that acceptable construction is achieved, the department administers a construction financial surety program with subdivision developers. The department has oversight responsibility for the program to the point where the subdivision is accepted by the highway department.



HEALTH DEPARTMENT

Fund# 101 • Account 55110, page 35

Account 55190, page 38

Andre Fresco • State Employee

100 West Burton Street

Phone: (615) 898-7785 • Fax: (615) 898-7829

E-mail: andre.fresco@state.tn.us

MISSION STATEMENT:

The mission of the department, in collaboration with state and local governments and private health care systems, is to protect and promote the health of the community. Through assessment, policy development or promotion, and the assurance of the availability of health care we fulfill society's interest in assuring conditions in which people can be healthy.

Assessment is the fundamental role of surveillance, vital records' maintenance, and the evaluation of health status, health care and environmental risks to health. Policy development involves conducting community-level planning and priority setting and promotion of policies or programs for the community. Assurance is the development of necessary health services, provision of those that are population-based and facilitation of access to the benefits of health care.



INFORMATION TECHNOLOGY

Fund# 101 • Account 52600, page 24

Brian Robertson, Director • County Employee
Courthouse Suite 104
Phone: (615) 898-7762 • Fax: (615) 898-7956
E-mail: brobertson@rutherfordcounty.org

GEOGRAPHICAL INFORMATION SYSTEM

Fund# 101 • Account 51760, page 19

MISSION STATEMENT:

The Office of Information Technology provides direction, planning, resources and coordination in managing the information systems needs of Rutherford County Government. The mission is to provide continually improving information resources and services in partnership with County Agencies.

Duties and responsibilities include the following: formulation and maintenance of an ongoing information systems planning process; establish and maintain a network infrastructure to support a county-wide network; recording and broadcast of County meetings on Government access cable stations; coordinate multiple vendor activities; county disaster recovery planning; assurance of electronic access to public information by the public; plan, purchase, install, maintain and operate various hardware/software components of the county's computer networks when cost-effective; maintain county systems security; provide training to users; stay informed regarding technological progress and its impact on the county; oversight of geographic information systems and electronic document management systems development; coordinate the county's internet presence; coordinate technological acquisitions and maintenance agreements; and to act as a conduit for open communications with and between all county agencies.



INSPECTION & REGULATION

Fund# 101 • Account 54510, page 35

David Jones, Director • County Employee
1 Public Square South
Phone: (615) 898-7734 • Fax: (615) 898-7941
E-mail: djones@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Building Codes Department is a service department providing construction inspections by certified building inspectors to protect the public's life, health and welfare in the built environment. Zoning and Code Enforcement policies encourage preservation and protection of neighborhood values. The protection is provided through the adoption and enforcement, by state and local governments, of the performance-based provisions contained in the Standard Building Code and Rutherford County Zoning Resolution.

The department is responsible for the issuance of all residential and commercial building permits. The collection of funds generated by these permits is utilized by the General Fund. The department is also responsible for the preparation and processing of complaints, inspections and other legal notification for violations of the Rutherford County Zoning Resolution and Building Codes.



JUVENILE DETENTION CENTER

Fund# 101 • Account 54240, page 33

Lynn Duke, Director • County Employee

Juvenile Services Center

1710 South Church Street, Suite 4

Phone: (615) 898-7954 • Fax: (615) 898-7967

E-mail: lduke@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Detention Center provides secure detention for unruly and delinquent youth of Rutherford County and various other counties throughout the State of Tennessee. The Detention Center and its staff strive to provide superior care for those youth who are being detained in the center. The mission of the Rutherford County Juvenile Detention Center is to serve both the youth and the community by providing a safe and secure environment for their detainment. In addition, the center provides transportation of Rutherford County youth to and from Juvenile Court and various appointments within the community.



JUVENILE YOUTH SERVICES

Fund# 101 • Account 53910, page 28

Teena Gray, Director • County Employee

Juvenile Services Center

1710 South Church Street, Suite 3

Phone: (615) 898-7850 • Fax: (615) 907-3148

E-mail: tsanders@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Youth Services' primary objective is to carry out orders and directives handed down by the Juvenile Court Judge and Referee. Those orders include: supervising youth placed on probation, supervising and scheduling public service work, crisis intervention, and making referrals to various community agencies to provide services needed for unruly and delinquent youth. It is the mission of the Rutherford County Youth Services to utilize every resource available in Rutherford County to aid youth who are in need of services to secure a more functional environment for their psychological growth and development.



PARKS & FAIR BOARD

Fund# 101 • Account 56700, page 39

Ben Cates, Recreation Director • County Employee

Phone: (615) 890-5920 • Fax: (615) 895-4090

E-mail: bcates@rutherfordcounty.org

MISSION STATEMENT:

The purpose of the Rutherford County Conservation Board as it pertains to recreation is to provide for all people in the county optimum use of their leisure time. Our theme is: "Taking Recreation to the Community" and our motto is: "Nobody loses in County Recreation".



PLANNING OFFICE

Fund# 101 • Account 51720, page 18

Doug Demosi, Director • County Employee
1 Public Square South
Phone: (615) 898-7730 • Fax: (615) 898-7823
E-mail: ddemosi@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Planning Department is to preserve and enhance the quality of life for all citizens of Rutherford County by making land use and other policy recommendations to the Board of County Commissioners, the County Executive, members of the Planning Commission, the Board of Zoning Appeals, other elected and appointed county officials, county departments, and county citizens. These recommendations are to be based on sound research, thoughtful analysis, and the wise use of resources through a combination of established and innovative planning.



PRESERVATION OF RECORDS

Fund# 101 • Account 51910, page 20

John Lodl • County Employee
435 Rice Street
Phone: (615) 867-4609 • Fax: N/A
E-mail: jlodl@rutherfordcounty.org

MISSION STATEMENT:

The goal of the Rutherford County Archives is to preserve and protect the written documents, past and present, generated by the government offices of Rutherford County, Tennessee. The county records preserved at the archives include judicial proceedings, tax documents, and administrative records. The preservation of most of these records is required by law and serves to protect the rights of citizens. The Rutherford County Archives seeks to make these documents accessible to government agencies, the people of Rutherford County, and the public at large.



RISK MANAGEMENT

Fund# 101 • Account 51920, page 21

Lois Miller, Director • County Employee
303 North Church Street, Suite 201
Phone: (615) 898-7715 • Fax: (615) 867-4602
E-mail: N/A

MISSION STATEMENT:

It is the responsibility of the Rutherford County Risk Management Department to maintain property, casualty, and workers compensation insurance policies, adjust insurance coverage for equipment; administer employee health/life insurance plans for county general, highway department, Board of Education, Community Care Nursing home, and the Smyrna/Rutherford County Airport Authority. This Department is responsible for explaining benefits to employees and providing information to employees as changes are made in the benefit plans.



SOLID WASTE MANAGEMENT CONVENIENCE CENTERS LANDFILL

Fund# 116 • Account 55732, page 47

Fund# 116 • Account 55754, page 48

Mac Nolen, Solid Waste Director • County Employee
1220 West College Street
Phone: (615) 898-7874 • Fax: (615) 898-7804
E-mail: mnolen@rutherfordcounty.org

CONVENIENCE CENTERS MISSION STATEMENT:

The Solid Waste Department provides solid waste collection and transport services for the unincorporated areas of the county and limited service in incorporated areas of the county.

The department provides solid waste collection and transport service for all county and city schools. The department operates fourteen solid waste collection centers (convenience centers) throughout the county. Eleven of the convenience centers are located in unincorporated areas and the remaining three are in the incorporated areas of Smyrna, LaVergne, and Eagleville.

The department has recycling and waste reduction/diversion goals to implement that are mandated by the ten-year Central.

LANDFILL MISSION STATEMENT:

Limited disposal services are provided by operation of a Class III/IV, construction and demolition wastes, landfill, and a waste tire collection and storage area. Recycling services are coordinated by the department.



VEHICLE MAINTENANCE

Fund# 101 • Account 58400, page 42

Wain Rogers, Supervisor • County Employee
1220 West College Street
Phone: (615) 898-1309

MISSION STATEMENT:

The Vehicle Maintenance/County garage is responsible for providing maintenance, repair, and preventive maintenance tasks for County-owned vehicles. It is responsible for insuring maximum utilization of these vehicles and the safety of all County employees using them.